

# CITY OF MADISON, AL

FY 2013 *Mid-Year* Amended Budget



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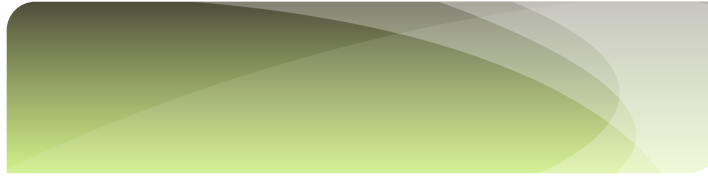
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City of Madison  
Alabama

# SECTION I

## GENERAL FUND

## General Fund

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The **General Fund** is the main operating fund of the City. This fund accounts for the resources used to finance a full range of services. Some of the services are police and fire protections, streets and other infrastructure, building inspections, trash collection, recreational activities, general administrative and any other activity of the City, which is not included in any other fund.

### **Balanced Budget Policy**

It is the policy of the City to balance the budget of the General Fund with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. If the budget of the General Fund cannot balance with current revenues, exclusive of beginning resources, the City may balance its General Fund budget with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to fifteen percent (15%) of the estimated revenues.

### **Revenues and Other Sources**

The City classifies the revenues of the General Fund in eight (8) categories: **Taxes, Licenses and Permits, Intergovernmental, Charges and Services, Fines, Investments Earnings, Contributions and Donations** and **Other Revenues**. **Other Sources** are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund.

A brief explanation of the largest revenue sources by category described below:

### **Sales Tax**

Sales tax is the largest revenue source of **TAXES**. The total sales tax rate for the City is eight and one-half percent (8 ½%) per dollar on all goods and services deemed taxable. The 8 ½% sales tax consist of 4 cents state tax, 1 ½ cents county tax, 2 cents city tax for general purposes and ½ cent city tax for debt service and general purposes and ½ cent tax for schools.

The two cents sales tax for general purposes reported in the General Fund. Sales tax is the largest revenue source in the General Fund.

The citizens of Madison voted to increase sales tax one-half cent in 1989, to help fund the General Obligation Debt Service. The City budgets this revenue source in the Special Revenue Funds.

## General Fund

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### **Property Taxes**

Property taxes are the second largest revenue source of **TAXES**. Property taxes levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If the property owner does not pay the real property taxes by June 15 following the due date, a tax sale is required. The Madison County Tax Collector is responsible for collecting the taxes and remitting the taxes to the City net of a collection fee ranging from 1 to 5 percent.

The property and payments in lieu of taxes revenue are estimated to generate \$4,200,820 in 2013. This amount represents 14.07 percent of total revenues and other sources.

The Citizens of Madison voted an increase of ½ mill (Library Fund) and 5½ mills (General Obligation Debt Service Fund) property tax in 1989. The City accounts and reports these revenue sources in the Special Revenue Funds.

### **Business Licenses**

Business licenses are the largest revenue source of **LICENSES AND PERMITS**. The City charges and collects business license fees from all conducting businesses within the corporate limits of Madison. Business licenses are estimated to generate \$2,685,000 in 2013. This amount represents 8.99 percent of total revenues and other sources.

### **Trash Collection Fees**

Trash collection fees are the largest revenue source of **CHARGES FOR SERVICES**. The City's Trash Collection Fees generated from a \$6.00 per month fee for collection of trash per single-family residential unit fronting on a publicly dedicated street within the corporate limits of Madison.

Trash collection fees are estimated to generate \$950,000. This amount is net, after a collection fee is deducted by Huntsville Utilities and Athens Utilities for billing and collection services. This amount represents 3.18 percent of total revenues and other sources.

The forecast for revenues based on the known factors at the time of budget preparation.

## General Fund

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### **Other Sources**

Other Sources are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund and proceeds from capital leases. A total of \$3,624,885 estimated for other sources.

### **Expenditures/Expenses and Other Uses**

The activities of the General Fund are projected to generate \$7,052,096 in operational expenditures, with \$466,284 projected for debt service for capital leases, \$1,000,397 projected for capital outlay and the remaining \$20,670,778 projected for personnel services and other operating expenditures. Other uses total \$269,047. Other uses are not expenditures but are resources transferred to other funds to support expenditures charged in the Library Fund.

General Fund expenditures and other uses charged against each department in six (6) categories:

#### **General Government**

General Administration  
City Clerk Department  
Court Clerk Department  
City Council  
Finance Department  
Human Resources Department  
Mayor's Office  
Revenue Department  
Information Technology  
Legal Department

#### **Public Safety**

Police Department  
Fire Department  
Planning / Economic Development Department  
Building Department

## General Fund

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### **Highways and Streets**

Public Works Department

Engineering Department

### **Cultural and Recreation**

Parks & Recreation Department

Senior Center Division

### **Capital Outlay**

All Departments

### **Debt Service**

Interest Expense Payments

Payment on Debt (Principal Payments)

Capital outlay expenditures are one-time purchases. Expenditures accounted for as Debt Service are interest and principal payments on capital equipment purchased through financing. The General Fund Section of this document details the projected expenditures for the activities by departments.



**GENERAL FUND**  
**REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE**  
**FY 2013 Mid-Year Amended Budget**

Description	2012		2012		2013		2013	
	Amended		Audited		Department		Finance	
	Budget		Amounts		Requested		Committee	
					Amended		Proposed	
	Budget				Budget		Amended	
					Budget		Budget	
<b>REVENUES</b>								
Taxes	\$ 19,016,696	\$	18,440,515	\$	18,450,040	\$	18,284,759	\$ 18,284,759
Licenses and Permits	4,300,908		4,179,684		4,257,650		4,472,100	4,472,100
Intergovernmental	506,443		262,631		203,793		203,793	203,793
Charges for Services	1,195,300		1,281,584		1,142,865		1,396,652	1,396,652
Fines	928,674		887,926		928,674		928,674	928,674
Investment Earnings	45,600		148,878		53,500		56,200	56,200
Contributions and Donations	35,510		51,571		4,200		27,621	27,621
Other Revenues	871,020		863,300		825,015		866,015	866,015
<b>Total Revenues</b>	<b>26,900,151</b>		<b>26,116,089</b>		<b>25,865,737</b>		<b>26,235,814</b>	<b>26,235,814</b>
<b>OTHER SOURCES</b>								-
Other Sources	3,868,771		3,112,981		2,766,805		3,624,885	3,624,885
<b>Total Other Sources</b>	<b>3,868,771</b>		<b>3,112,981</b>		<b>2,766,805</b>		<b>3,624,885</b>	<b>3,624,885</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>30,768,922</b>		<b>29,229,070</b>		<b>28,632,542</b>		<b>29,860,699</b>	<b>29,860,699</b>

**GENERAL FUND**  
**REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE**  
**FY 2013 Mid-Year Amended Budget**

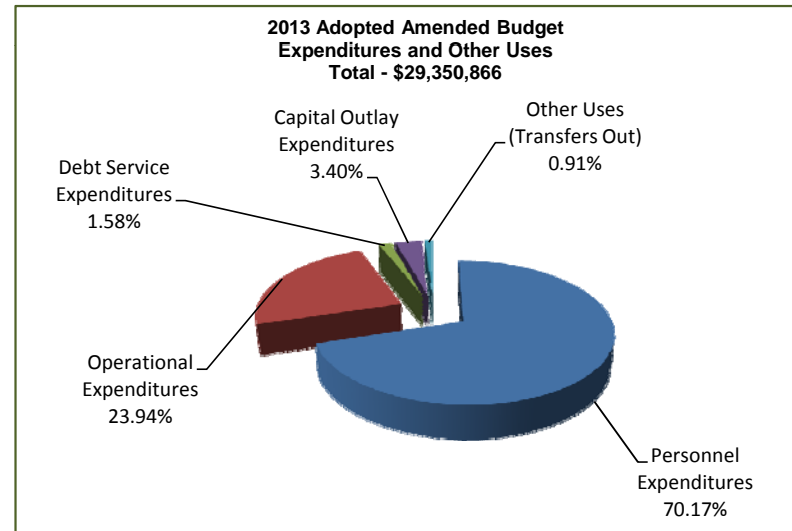
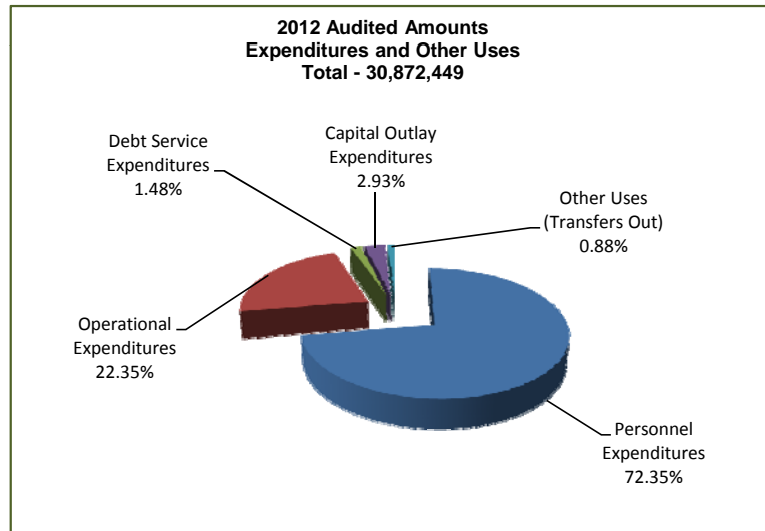
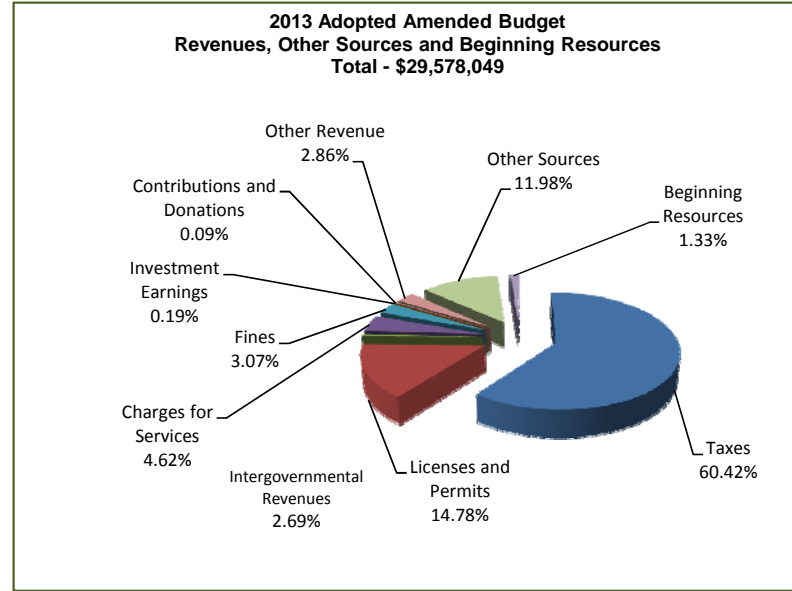
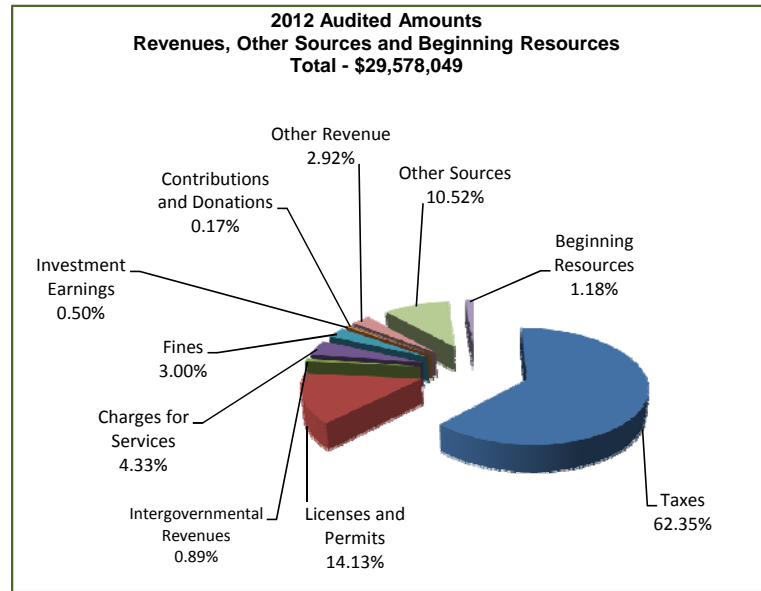
Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department	Finance	Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
EXPENDITURES						
General Administration	1,068,939	1,080,625	1,250,920	1,251,920	1,251,920	1,251,920
Police Department	6,916,187	6,300,000	6,307,028	6,363,577	6,363,577	6,363,577
Public Works Department	3,559,627	3,278,855	3,128,954	3,135,652	3,135,652	3,135,652
City Clerk Department	809,444	763,234	741,129	741,129	741,129	741,129
Recreation Department	2,526,382	2,300,011	2,240,286	2,377,472	2,377,472	2,377,472
Fire Department	5,248,639	4,761,015	4,719,307	4,896,203	4,896,203	4,896,203
Community Development and Planning Department	376,890	329,111	325,740	325,740	325,740	325,740
Court Clerk Department	1,237,360	1,148,270	1,130,077	1,130,077	1,130,077	1,130,077
City Council	159,923	140,391	149,630	219,630	219,630	219,630
Finance Department	650,370	647,596	592,443	604,443	604,443	604,443
Human Resources	3,800,370	3,649,337	3,632,168	3,655,924	3,655,924	3,655,924
Mayor's Office	337,431	323,618	531,031	416,031	416,031	416,031
Revenue Department	292,258	315,197	305,018	348,056	348,056	348,056
Engineering Department	648,136	494,302	549,107	549,107	549,107	549,107
Senior Center	326,421	271,212	266,811	266,811	266,811	266,811
Information Technology Department	540,667	349,555	387,422	387,422	387,422	387,422
Legal Department	267,069	247,741	250,446	250,446	250,446	250,446
Building Services Department	908,445	850,979	846,234	803,234	803,234	803,234
Capital Outlay	1,613,746	940,707	267,633	780,613	780,613	780,613
Capital Lease	646,406	-	-	219,784	219,784	219,784
Debt Service:						
Interest	47,183	45,516	33,007	33,683	33,683	33,683
Principal	385,142	388,614	399,349	432,601	432,601	432,601
Total Expenditures	32,367,035	28,625,886	28,053,740	29,189,555	29,189,555	29,189,555

**GENERAL FUND**  
**REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE**  
**FY 2013 Mid-Year Amended Budget**

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>OTHER USES</b>						
Transfers Out - <i>Library</i>	277,047	254,205	269,547	269,047	269,047	269,047
<b>Total Other Uses</b>	<b>277,047</b>	<b>254,205</b>	<b>269,547</b>	<b>269,047</b>	<b>269,047</b>	<b>269,047</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>32,644,082</b>	<b>28,880,091</b>	<b>28,323,287</b>	<b>29,458,602</b>	<b>29,458,602</b>	<b>29,458,602</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(1,875,160)</b>	<b>348,979</b>	<b>309,255</b>	<b>402,097</b>	<b>402,097</b>	<b>402,097</b>
<b>FUND BALANCE - BEGINNING OCT 1</b>	<b>5,045,493</b>	<b>5,045,493</b>	<b>5,316,238</b>	<b>5,316,238</b>	<b>5,316,238</b>	<b>5,316,238</b>
<b>ASSIGNED</b>	<b>2,690,015</b>	<b>2,611,609</b>	<b>2,586,574</b>	<b>2,623,581</b>	<b>2,623,581</b>	<b>2,623,581</b>
<b>UNASSIGNED</b>	<b>480,318</b>	<b>2,782,863</b>	<b>3,038,919</b>	<b>3,094,754</b>	<b>3,094,754</b>	<b>3,094,754</b>
<b>FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 3,170,333</b>	<b>\$ 5,394,472</b>	<b>\$ 5,625,493</b>	<b>\$ 5,718,335</b>	<b>\$ 5,718,335</b>	<b>\$ 5,718,335</b>
<b>Fund Balance % of Change from Prior Year</b>	<b>-37%</b>	<b>7%</b>	<b>6%</b>	<b>8%</b>	<b>8%</b>	<b>8%</b>
<b>Fund Balance % of Estimated Revenues</b>	<b>12%</b>	<b>21%</b>	<b>22%</b>	<b>22%</b>	<b>22%</b>	<b>22%</b>
<b>Fund Balance % of Expenditures</b>	<b>10%</b>	<b>19%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>

# GENERAL FUND

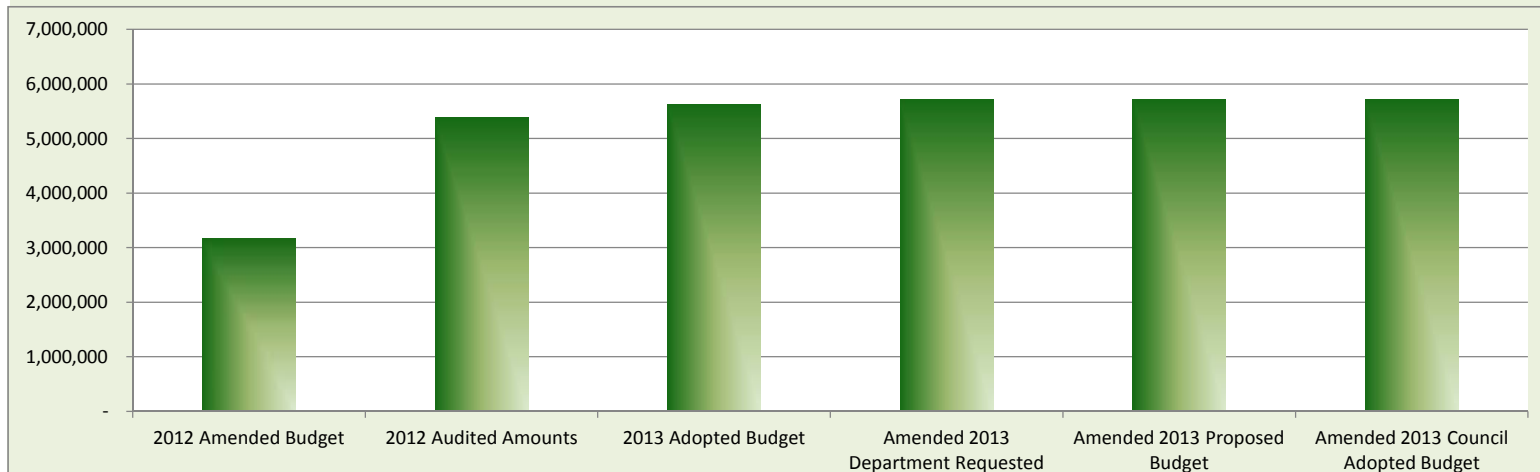
FY 2013 Mid-Year Amended Budget



**GENERAL FUND  
FUND BALANCE ANALYSIS  
2010 - 2013**

FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>Fund Balance October 1</b>	<b>\$ 5,045,493</b>	<b>\$ 5,045,493</b>	<b>\$ 5,316,238</b>	<b>\$ 5,316,238</b>	<b>\$ 5,316,238</b>	<b>\$ 5,316,238</b>
<b>Add:</b>						
Revenues	26,900,151	26,116,089	25,865,737	26,235,814	26,235,814	26,235,814
Other Sources	3,868,771	3,112,981	2,766,805	3,624,885	3,624,885	3,624,885
<b>Total revenues and other sources</b>	<b>30,768,922</b>	<b>29,229,070</b>	<b>28,632,542</b>	<b>29,860,699</b>	<b>29,860,699</b>	<b>29,860,699</b>
<b>Less:</b>						
Expenditures	32,367,035	28,625,886	28,053,740	29,189,555	29,189,555	29,189,555
Other Uses	277,047	254,205	269,547	269,047	269,047	269,047
<b>Total expenditures and other uses</b>	<b>32,644,082</b>	<b>28,880,091</b>	<b>28,323,287</b>	<b>29,458,602</b>	<b>29,458,602</b>	<b>29,458,602</b>
<b>Fund Balance September 30</b>	<b>\$ 3,170,333</b>	<b>\$ 5,394,472</b>	<b>\$ 5,625,493</b>	<b>\$ 5,718,335</b>	<b>\$ 5,718,335</b>	<b>\$ 5,718,335</b>
<b>Percent of Change from Prior Year</b>	<b>-37.17%</b>	<b>6.92%</b>	<b>5.82%</b>	<b>7.56%</b>	<b>1.65%</b>	<b>0.00%</b>
<b>Fund Balance % of Revenues</b>	<b>11.79%</b>	<b>20.66%</b>	<b>21.75%</b>	<b>21.80%</b>	<b>21.80%</b>	<b>21.80%</b>
<b>Fund Balance % of Expenditures</b>	<b>9.79%</b>	<b>18.84%</b>	<b>20.05%</b>	<b>19.59%</b>	<b>19.59%</b>	<b>19.59%</b>



**FISCAL POLICY**

**Balanced Budget:** The General Fund operating budget will be balanced, with current revenues, exclusive of beginning resources. If the General Fund operating budget cannot be balanced with current resources, exclusive of beginning resources, the General Fund operating budget may be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) of the estimated revenues.

**GENERAL FUND  
REVENUES AND OTHER SOURCES**

FY 2013 *Mid-Year Amended Budget*

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>TAXES</b>						
Sales Tax	\$ 10,999,500	\$ 10,599,139	\$ 10,520,400	\$ 10,250,000	\$ 10,250,000	\$ 10,250,000
Sales Tax Refund	(16,500)	(19,773)	(20,000)	(20,000)	(20,000)	(20,000)
Beer Tax	495,734	517,892	514,952	514,952	514,952	514,952
Property Taxes	3,728,600	3,655,500	3,708,000	3,802,000	3,802,000	3,802,000
Property Taxes - Limestone County	368,730	416,315	397,347	397,347	397,347	397,347
Auto Tax - Madison County	177,160	197,273	206,592	206,592	206,592	206,592
Auto Tax - Limestone County	5,866	10,066	9,780	10,590	10,590	10,590
Excise Tax	22,677	51,716	51,716	51,716	51,716	51,716
Tobacco Tax	6,079	5,264	5,812	5,812	5,812	5,812
ABC Tax	49,440	65,173	64,832	71,000	71,000	71,000
Table Wine	36,672	36,102	35,997	36,870	36,870	36,870
Payment in Lieu of Property Taxes	1,473	1,473	1,473	1,473	1,473	1,473
Liquor	295,000	292,812	303,000	295,000	295,000	295,000
Rental	445,000	396,700	404,000	395,000	395,000	395,000
Lodging	800,000	683,744	720,000	720,000	720,000	720,000
Lodging - One Cent	395,000	346,833	346,237	350,000	350,000	350,000
Cigarette	170,000	160,900	147,000	148,000	148,000	148,000
Franchise Tax - Madison Utilities	327,528	344,284	344,284	344,284	344,284	344,284
Franchise Tax - Athens Utilities	86,618	100,123	86,618	100,123	100,123	100,123
Franchise Fee - Knology	590,000	573,416	590,000	590,000	590,000	590,000
BellSouth Telecommunications	-	5,563	12,000	14,000	14,000	14,000
SHA Taxes	32,119	-	-	-	-	-
<b>TOTAL - TAXES</b>	<b>19,016,696</b>	<b>18,440,515</b>	<b>18,450,040</b>	<b>18,284,759</b>	<b>18,284,759</b>	<b>18,284,759</b>
<b>LICENSES AND PERMITS</b>						
Business License	2,427,275	2,414,293	2,500,000	2,685,000	2,685,000	2,685,000

**GENERAL FUND  
REVENUES AND OTHER SOURCES**

FY 2013 *Mid-Year Amended Budget*

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Business Licenses - Refund	(32,275)	(35,977)	(35,100)	(20,000)	(20,000)	(20,000)
Building Permits	1,693,025	1,489,035	1,489,000	1,500,000	1,500,000	1,500,000
Home Occupation Permits	708	6,014	-	-	-	-
Mechanical Permits	23,365	87,281	87,000	87,000	87,000	87,000
Gas Permits	10,182	28,118	28,000	28,000	28,000	28,000
Sign Permits	450	3,666	3,700	5,000	5,000	5,000
Re-Inspection Permits	3,500	10,585	10,000	13,000	13,000	13,000
Grading Permits	75	100	100	100	100	100
Trade Permits - Miscellaneous	41,200	(80)	-	-	-	-
Trade Permits - Sign	1,545	1,032	900	-	-	-
Trade Permits - Plumbing	51,500	68,598	68,000	68,000	68,000	68,000
Trade Permits - Electric	80,208	106,969	106,000	106,000	106,000	106,000
Permit - Burn	150	50	50	-	-	-
<b>TOTAL - LICENSES AND PERMITS</b>	<b>4,300,908</b>	<b>4,179,684</b>	<b>4,257,650</b>	<b>4,472,100</b>	<b>4,472,100</b>	<b>4,472,100</b>
<b>INTERGOVERNMENTAL</b>						
Grant Revenue	92,708	-	18,743	18,743	18,743	18,743
Grant Revenue - HIDTA Overtime	3,088	9,719	-	-	-	-
Grant Revenue - Northeast Alabama Traffic Officer Overtime	3,893	8,117	-	-	-	-
Grant Revenue - Bulletproof Vest	-	6,112	-	-	-	-
Grant Revenue - Police Technology / 2006-CK-WX-0186	-	-	-	-	-	-
Grant Revenue - Police Technology / 2006-CK-WX-0136	-	-	-	-	-	-
Grant Revenue - ADECA Equipment / 2007-DH-05-111	-	-	-	-	-	-
Grant Revenue - Universal Hiring / 2003-UM-WX-0004	-	-	-	-	-	-
Grant Revenue - D.V.(Congress Awarded) / 2008-DD-BX-0638	-	10,537	-	-	-	-
Grant Revenue - 2009 JAG Grant	-	-	-	-	-	-
Grant Revenue - SAFER / EMW-2006-FF-03166	-	-	-	-	-	-

# GENERAL FUND REVENUES AND OTHER SOURCES

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Grant Revenue - SAFER / EMW-2007-FF-00153	72,868	35,516	-	-	-	-
Grant Revenue - Assistance to Firefighters / EMW-2007-FP-00787	-	-	-	-	-	-
Grant Revenue - Assistance to Firefighters / EMW-2008-FO-00775	-	-	-	-	-	-
Grant Revenue - Assistance to Firefighters / EMW-2009-FO-01042	-	-	-	-	-	-
Grant Revenue - Assistance to Firefighters / EMW-2009-FP-00753	-	-	-	-	-	-
Grant Revenue - AFG - Fire Radios Grant	145,600	-	130,050	130,050	130,050	130,050
Grant Revenue - EMA # 08-292-R	-	-	-	-	-	-
Grant Revenue - EMA # 08-SHL	-	-	-	-	-	-
Grant Revenue - EMA # 08-MAL	-	-	-	-	-	-
Grant Revenue - EMA # 09-MAL	-	-	-	-	-	-
Grant Revenue - EMA # 10-SHL	-	26,998	-	-	-	-
Grant Revenue - EMA # 10-MAL	-	27,000	-	-	-	-
Grant Revenue - Homeland Security - ALDHS-090970	-	-	-	-	-	-
Energy Grant - Consultant	5,700	9,527	-	-	-	-
Energy Grant - LED Street Lights	22,280	33,556	-	-	-	-
Energy Grant - Sensor Switches	-	-	-	-	-	-
Energy Grant - Thermostats	-	-	-	-	-	-
State Forfeiture	75,306	85,609	55,000	55,000	55,000	55,000
FEMA Reimbursement	-	9,940	-	-	-	-
Deployment - State of Alabama	85,000	-	-	-	-	-
<b>TOTAL - INTERGOVERNMENTAL</b>	<b>506,443</b>	<b>262,631</b>	<b>203,793</b>	<b>203,793</b>	<b>203,793</b>	<b>203,793</b>
<b>CHARGES FOR SERVICES</b>						
Labor Receipts	-	21,975	-	29,000	29,000	29,000
Cemetery Lots	-	32,350	-	17,000	17,000	17,000
Trash Collection Revenues	942,450	906,788	942,450	950,000	950,000	950,000
Animal Impoundment Revenue	2,000	1,337	1,300	1,300	1,300	1,300



# GENERAL FUND REVENUES AND OTHER SOURCES

FY 2013 *Mid-Year Amended Budget*

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Animal License Revenue	35,000	24,722	24,000	22,000	22,000	22,000
Alarm Fee Revenue	4,500	1,805	1,800	2,200	2,200	2,200
Subdivision Plat Fee Revenue	15,370	26,235	15,000	26,025	26,025	26,025
Rezoning Fee	2,380	3,950	3,950	8,100	8,100	8,100
Rezoning Fee - Advertising	1,000	4,578	3,515	3,515	3,515	3,515
Rezoning Fee - Vacation of Easement	-	1,450	1,350	1,350	1,350	1,350
Game Room Fees Revenue	-	32,925	32,000	-	-	-
Kid's Camp Fee Revenue	50,000	68,664	-	146,662	146,662	146,662
Daily Admissions Revenue	37,000	50,784	49,300	52,000	52,000	52,000
Recreation Center Rent Revenue	28,000	(105)	-	36,000	36,000	36,000
Recreation Miscellaneous Fee Revenue	1,000	701	700	700	700	700
Membership Fee Revenue - Dublin Park	32,000	30,788	30,000	30,000	30,000	30,000
Senior Center Facility Rental Fees	-	-	-	-	-	-
Special Events - Sport Revenue	1,500	-	-	-	-	-
Tennis Lessons Revenue	1,000	1,108	2,000	2,000	2,000	2,000
Swim Lessons Revenue	10,000	14,182	14,000	14,000	14,000	14,000
Swimming Daily Fee Revenue	20,000	10,174	11,000	11,000	11,000	11,000
Pool Parties Revenue	1,800	1,510	1,500	1,500	1,500	1,500
Water Aerobics	3,800	-	-	-	-	-
Court Seminar Revenue	-	2,776	-	3,300	3,300	3,300
MARS Revenue	6,500	9,312	9,000	9,000	9,000	9,000
Recreation Tournament Fees	-	33,575	-	30,000	30,000	30,000
Batting Cage Fee Revenue	-	-	-	-	-	-
<b>TOTAL - CHARGES FOR SERVICES</b>	<b>1,195,300</b>	<b>1,281,584</b>	<b>1,142,865</b>	<b>1,396,652</b>	<b>1,396,652</b>	<b>1,396,652</b>
<b>FINES</b>						
Fines	928,674	887,926	928,674	928,674	928,674	928,674

# GENERAL FUND REVENUES AND OTHER SOURCES

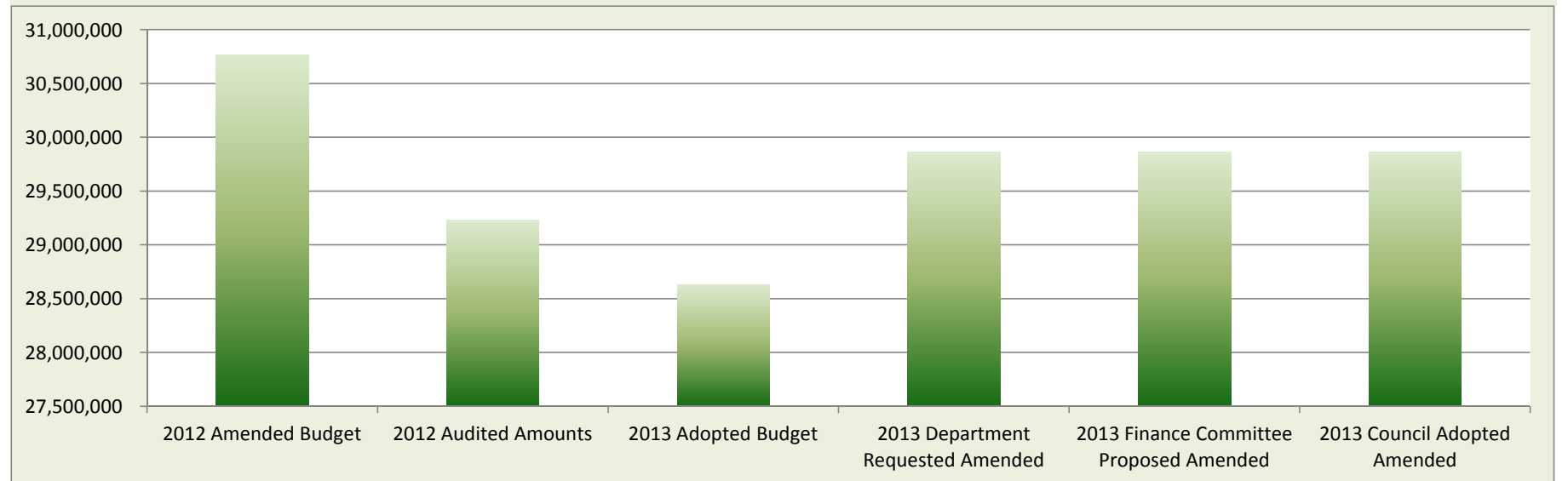
FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>TOTAL - FINES</b>	<b>928,674</b>	<b>887,926</b>	<b>928,674</b>	<b>928,674</b>	<b>928,674</b>	<b>928,674</b>
<b>INVESTMENT EARNINGS</b>						-
Interest Income - General Fund	18,000	11,217	12,500	12,500	12,500	12,500
Interest Income	600	696	700	700	700	700
Penalties and Interest Sales Tax	27,000	136,965	40,300	43,000	43,000	43,000
<b>TOTAL - INVESTMENT EARNINGS</b>	<b>45,600</b>	<b>148,878</b>	<b>53,500</b>	<b>56,200</b>	<b>56,200</b>	<b>56,200</b>
<b>CONTRIBUTIONS AND DONATIONS</b>						-
Police Department Donations Revenue	2,425	4,025	2,000	13,125	13,125	13,125
Recreation Donations Revenue	20,862	23,783	2,000	9,914	9,914	9,914
Donations	911	12,451	200	4,582	4,582	4,582
Restricted Donations - Recreation	11,312	11,312	-			
<b>TOTAL - CONTRIBUTIONS AND DONATIONS</b>	<b>35,510</b>	<b>51,571</b>	<b>4,200</b>	<b>27,621</b>	<b>27,621</b>	<b>27,621</b>
<b>OTHER REVENUES</b>						-
Transfers In - Components	326,228	310,968	331,885	331,885	331,885	331,885
Miscellaneous Revenue	74,726	32,845	8,000	49,000	49,000	49,000
Miscellaneous - Workers Compensation	-	4,726	-	-	-	-
Miscellaneous - Police	1,500	28,550	15,000	15,000	15,000	15,000
Discounts Earned	-	-	-	-	-	-
Cash Over/Under	-	(1,019)	-	-	-	-
North Alabama Gas District Revenue	356,130	356,130	356,130	356,130	356,130	356,130
Insurance Deductible Revenue	13,654	13,654	10,000	10,000	10,000	10,000
Property Rental Revenue	98,782	117,446	104,000	104,000	104,000	104,000
Court Seminar Revenues	-	-	-	-	-	-
Neighborhood Park Revenue	-	-	-	-	-	-

# GENERAL FUND REVENUES AND OTHER SOURCES

FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amended Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>TOTAL - OTHER REVENUES</b>	<b>871,020</b>	<b>863,300</b>	<b>825,015</b>	<b>866,015</b>	<b>866,015</b>	<b>866,015</b>
<b>OTHER FINANCING SOURCES</b>						
Transfers In	2,725,831	2,722,162	2,729,831	3,315,249	3,315,249	3,315,249
Transfers In - TVA Tax	34,974	-	34,974	34,974	34,974	34,974
Sales of Fixed Assets	461,560	390,819	2,000	54,878	54,878	54,878
Proceeds - Capital Lease	646,406	-	-	219,784	219,784	219,784
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>3,868,771</b>	<b>3,112,981</b>	<b>2,766,805</b>	<b>3,624,885</b>	<b>3,624,885</b>	<b>3,624,885</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 30,768,922</b>	<b>\$ 29,229,070</b>	<b>\$ 28,632,542</b>	<b>\$ 29,860,699</b>	<b>\$ 29,860,699</b>	<b>\$ 29,860,699</b>



**GENERAL FUND**  
**EXPENDITURES AND OTHER USES**  
**FY 2013 Mid-Year Amended Budget**

Description				2013	2013	2013
	2012	2012	2013	Department	Finance	Council
	Amended	Audited	Adopted	Requested	Committee	Adopted
	Budget	Amounts	Budget	Amended	Proposed	Amended
	Budget		Budget	Budget	Budget	Budget
<b>General Administration</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,068,939	1,080,625	1,250,920	1,251,920	1,251,920	1,251,920
Debt Service	-	-	-	-	-	-
Capital	-	14,948	-	-	-	-
Transfers Out	277,047	254,205	269,547	269,047	269,047	269,047
<b>TOTAL</b>	<b>1,345,986</b>	<b>1,349,778</b>	<b>1,520,467</b>	<b>1,520,967</b>	<b>1,520,967</b>	<b>1,520,967</b>
<b>Police</b>						
Personnel	6,425,287	5,892,707	5,923,305	5,923,305	5,923,305	5,923,305
Operations	490,900	407,293	383,723	440,272	440,272	440,272
Debt Service	41,574	41,573	41,572	41,572	41,572	41,572
Capital	646,406	159,141	-	466,108	466,108	466,108
<b>TOTAL</b>	<b>7,604,167</b>	<b>6,500,714</b>	<b>6,348,600</b>	<b>6,871,257</b>	<b>6,871,257</b>	<b>6,871,257</b>
<b>Public Works</b>						
Personnel	2,117,355	1,882,660	1,837,171	1,686,171	1,686,171	1,686,171
Operations	1,442,272	1,396,195	1,291,783	1,449,481	1,449,481	1,449,481
Debt Service	77,352	77,352	77,352	106,352	106,352	106,352
Capital	432,121	441,020	30,000	239,134	232,340	232,340
<b>TOTAL</b>	<b>4,069,100</b>	<b>3,797,227</b>	<b>3,236,306</b>	<b>3,481,138</b>	<b>3,474,344</b>	<b>3,474,344</b>
<b>City Clerk</b>						
Personnel	261,094	256,185	252,641	252,641	252,641	252,641
Operations	548,350	507,049	488,488	488,488	488,488	488,488
Debt Service	-	-	-	-	-	-
Capital	35,675	-	-	-	-	-

**GENERAL FUND**  
**EXPENDITURES AND OTHER USES**  
**FY 2013 Mid-Year Amended Budget**

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>TOTAL</b>	<b>845,119</b>	<b>763,234</b>	<b>741,129</b>	<b>741,129</b>	<b>741,129</b>	<b>741,129</b>
<b>Recreation</b>						
Personnel	1,573,103	1,469,544	1,374,440	1,458,141	1,458,141	1,458,141
Operations	953,279	830,467	865,846	919,331	919,331	919,331
Debt Service	-	-	-	-	-	-
Capital	27,000	38,835	-	2,343	2,343	2,343
<b>TOTAL</b>	<b>2,553,382</b>	<b>2,338,846</b>	<b>2,240,286</b>	<b>2,379,815</b>	<b>2,379,815</b>	<b>2,379,815</b>
<b>Fire</b>						
Personnel	4,577,462	4,342,794	4,395,461	4,395,461	4,395,461	4,395,461
Operations	671,177	418,221	323,846	500,742	500,742	500,742
Debt Service	193,333	186,548	193,332	198,260	198,260	198,260
Capital	238,193	80,661	225,651	254,624	254,624	254,624
<b>TOTAL</b>	<b>5,680,165</b>	<b>5,028,224</b>	<b>5,138,290</b>	<b>5,349,087</b>	<b>5,349,087</b>	<b>5,349,087</b>
<b>Community Development and Planning</b>						
Personnel	300,290	292,679	255,843	255,843	255,843	255,843
Operations	76,600	36,432	69,897	69,897	69,897	69,897
Debt Service	-	-	-	-	-	-
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>376,890</b>	<b>329,111</b>	<b>325,740</b>	<b>325,740</b>	<b>325,740</b>	<b>325,740</b>
<b>Court Clerk</b>						
Personnel	485,642	479,214	496,665	496,665	496,665	496,665
Operations	751,718	669,056	633,412	633,412	633,412	633,412
Debt Service	-	-	-	-	-	-

**GENERAL FUND**  
**EXPENDITURES AND OTHER USES**  
FY 2013 *Mid-Year Amended Budget*

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,237,360</b>	<b>1,148,270</b>	<b>1,130,077</b>	<b>1,130,077</b>	<b>1,130,077</b>	<b>1,130,077</b>
<b>City Council</b>						
Personnel	102,123	100,685	105,360	105,360	105,360	105,360
Operations	57,800	39,706	44,270	114,270	114,270	114,270
Debt Service						
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>159,923</b>	<b>140,391</b>	<b>149,630</b>	<b>219,630</b>	<b>219,630</b>	<b>219,630</b>
<b>Finance</b>						
Personnel	549,836	546,965	506,558	494,558	494,558	494,558
Operations	100,534	100,631	85,885	109,885	109,885	109,885
Debt Service	100,505	100,503	100,504	100,504	100,504	100,504
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>750,875</b>	<b>748,099</b>	<b>692,947</b>	<b>704,947</b>	<b>704,947</b>	<b>704,947</b>
<b>Human Resources</b>						
Personnel	3,685,145	3,562,986	3,552,614	3,572,811	3,572,811	3,572,811
Operations	115,225	86,351	79,554	83,113	83,113	83,113
Debt Service	-	-	-	-	-	-
Capital	9,630	-	-	-	-	-
<b>TOTAL</b>	<b>3,810,000</b>	<b>3,649,337</b>	<b>3,632,168</b>	<b>3,655,924</b>	<b>3,655,924</b>	<b>3,655,924</b>
<b>Mayor's Office</b>						
Personnel	212,756	207,891	229,931	229,931	229,931	229,931
Operations	124,675	115,727	301,100	186,100	186,100	186,100

**GENERAL FUND**  
**EXPENDITURES AND OTHER USES**  
FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Debt Service	-	-	-	-	-	-
Capital	-	34,808	-	-	-	-
<b>TOTAL</b>	<b>337,431</b>	<b>358,426</b>	<b>531,031</b>	<b>416,031</b>	<b>416,031</b>	<b>416,031</b>
<b>Revenue</b>						
Personnel	182,078	181,809	142,543	185,543	185,543	185,543
Operations	110,180	133,388	162,475	162,513	162,513	162,513
Debt Service	-	-	-	-	-	-
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>292,258</b>	<b>315,197</b>	<b>305,018</b>	<b>348,056</b>	<b>348,056</b>	<b>348,056</b>
<b>Engineering</b>						
Personnel	452,314	414,783	406,669	406,728	406,728	406,728
Operations	195,822	79,519	142,438	142,379	142,379	142,379
Debt Service	-	-	-	-	-	-
Capital	13,481	13,481	-	-	-	-
<b>TOTAL</b>	<b>661,617</b>	<b>507,783</b>	<b>549,107</b>	<b>549,107</b>	<b>549,107</b>	<b>549,107</b>
<b>Senior Center</b>						
Personnel	234,893	210,168	201,226	201,226	201,226	201,226
Operations	91,528	61,044	65,585	65,585	65,585	65,585
Debt Service	-	-	-	-	-	-
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>326,421</b>	<b>271,212</b>	<b>266,811</b>	<b>266,811</b>	<b>266,811</b>	<b>266,811</b>
<b>Information Technology</b>						
Personnel	242,096	167,704	216,389	216,389	216,389	216,389

**GENERAL FUND**  
**EXPENDITURES AND OTHER USES**  
FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Operations	298,571	181,851	171,033	171,033	171,033	171,033
Debt Service	19,561	19,561	19,596	19,596	19,596	19,596
Capital	7,217	54,327	-	33,000	33,000	33,000
<b>TOTAL</b>	<b>567,445</b>	<b>423,443</b>	<b>407,018</b>	<b>440,018</b>	<b>440,018</b>	<b>440,018</b>
<b>Legal</b>						
Personnel	150,019	128,726	132,586	181,783	181,783	181,783
Operations	117,050	119,015	117,860	68,663	68,663	68,663
Debt Service	-	-	-	-	-	-
Capital	-	-	-	-	-	-
<b>TOTAL</b>	<b>267,069</b>	<b>247,741</b>	<b>250,446</b>	<b>250,446</b>	<b>250,446</b>	<b>250,446</b>
<b>Building Services</b>						
Personnel	687,373	681,424	675,972	608,222	608,222	608,222
Operations	221,072	169,555	170,262	195,012	195,012	195,012
Debt Service	-	-	-	-	-	-
Capital	55,328	6,875	11,982	11,982	11,982	11,982
<b>TOTAL</b>	<b>963,773</b>	<b>857,854</b>	<b>858,216</b>	<b>815,216</b>	<b>815,216</b>	<b>815,216</b>
<b>TOTAL</b>	<b>\$ 31,848,981</b>	<b>\$ 28,774,887</b>	<b>\$ 28,323,287</b>	<b>\$ 29,465,396</b>	<b>\$ 29,458,602</b>	<b>\$ 29,458,602</b>



## GENERAL ADMINISTRATION - 010

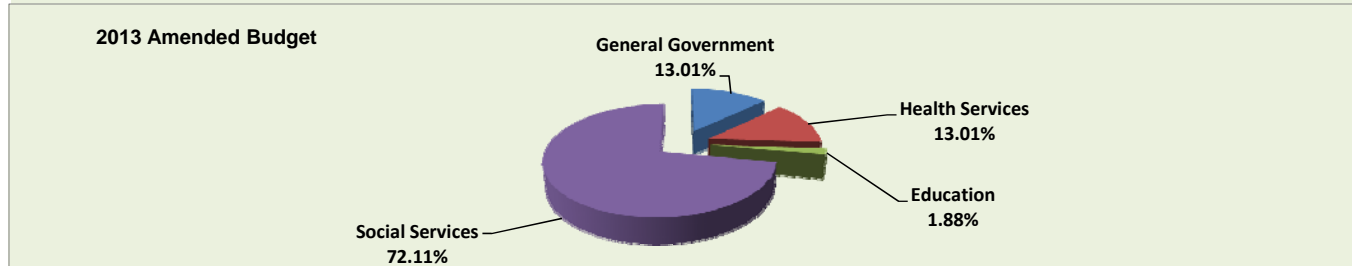
FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amended Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Telephone	18,000	19,218	19,220	19,220	19,220	19,220
Utilities	132,000	136,948	133,000	133,000	133,000	133,000
Miscellaneous	20,000	22,699	26,000	26,000	26,000	26,000
Land Rental CAC	500	500	500	500	500	500
Rental Contracts	1,200	1,099	1,200	1,200	1,200	1,200
Gas & Oil	500,000	513,116	515,000	515,000	515,000	515,000
Contingency	10,000	-	-	-	-	-
Special Projects - Powers Property	1,500	1,306	210,000	211,000	211,000	211,000
Special Projects - Non-Departmental	385,739	385,739	346,000	346,000	346,000	346,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>1,068,939</b>	<b>1,080,625</b>	<b>1,250,920</b>	<b>1,251,920</b>	<b>1,251,920</b>	<b>1,251,920</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	14,948	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>14,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING USES</b>						
Transfers Out - Library	269,047	253,824	269,047	269,047	269,047	269,047
Transfers Out - Domestic Violence	8,000	381	500	-	-	-
<b>TOTAL - OTHER FINANCING USES</b>	<b>277,047</b>	<b>254,205</b>	<b>269,547</b>	<b>269,047</b>	<b>269,047</b>	<b>269,047</b>
<b>TOTAL - GENERAL ADMINISTRATION</b>	<b>1,345,986</b>	<b>1,349,778</b>	<b>1,520,467</b>	<b>1,520,967</b>	<b>1,520,967</b>	<b>1,520,967</b>

## SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

FY 2013 *Mid-Year* Amended Budget

	2011 Amended Budget	2012 Amended Budget	2013 Adopted Budget	2013 Amended Budget
<b>GENERAL GOVERNMENT</b>				
Huntsville/Madison County Emergency Management	\$ 46,439	\$ 46,439	\$ 45,000	\$ 45,000
<b>Total - General Government</b>	<b>46,439</b>	<b>46,439</b>	<b>45,000</b>	<b>45,000</b>
<b>HEALTH SERVICES</b>				
Madison County Health Department	17,100	25,000	25,000	25,000
Mental Health Center of Madison County	21,375	21,375	20,000	20,000
<b>Total - Health Services</b>	<b>38,475</b>	<b>46,375</b>	<b>45,000</b>	<b>45,000</b>
<b>EDUCATION</b>				
Madison Arts Council	3,420	6,500	6,500	6,500
Madison City Schools	45,000	45,000	-	-
<b>Total - Education</b>	<b>48,420</b>	<b>51,500</b>	<b>6,500</b>	<b>6,500</b>
<b>SOCIAL SERVICES</b>				
Beautification Board	8,550	8,550	10,000	10,000
Botanical Garden	4,275	4,275	5,000	5,000
Convention Visitors Bureau	10,507	15,000	15,000	15,000
Huntsville/Madison County Chamber of Commerce	8,550	25,000	25,000	25,000
Land Trust of Huntsville and North Alabama	17,100	10,000	10,000	10,000
Madison Chamber of Commerce	51,300	55,000	55,000	55,000
Madison Disability Board	-	1,500	4,500	4,500
Madison Development	-	-	-	-
Madison Greenway and Trails	-	-	-	-
National Children's Advocacy Center	8,550	8,550	10,000	10,000
North Alabama Transportation Foundation (NALTF)	4,275	-	-	-
Sci-Quest	-	-	50,000	50,000
The Volunteer Center of Madison County	-	-	-	-
US Space and Rocket Center	8,550	8,550	10,000	10,000
Veterans Memorial	-	5,000	5,000	5,000
YMCA	85,500	50,000	50,000	50,000
<b>Total - Social Services</b>	<b>207,157</b>	<b>191,425</b>	<b>249,500</b>	<b>249,500</b>
<b>TOTAL SUPPORT TO OUTSIDE AGENCIES</b>	<b>\$ 340,491</b>	<b>\$ 335,739</b>	<b>\$ 346,000</b>	<b>\$ 346,000</b>



# POLICE DEPARTMENT - 020

## FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	5,536,560	5,137,488	5,133,177	5,082,177	5,082,177	5,082,177
Overtime	239,209	256,183	130,342	181,342	181,342	181,342
Payroll Taxes	441,776	392,385	402,659	402,659	402,659	402,659
Workmen's Compensation	207,742	106,651	257,127	257,127	257,127	257,127
<b>TOTAL - PERSONNEL SERVICES</b>	<b>6,425,287</b>	<b>5,892,707</b>	<b>5,923,305</b>	<b>5,923,305</b>	<b>5,923,305</b>	<b>5,923,305</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Animal Control	5,500	3,005	5,000	5,000	5,000	5,000
Advertising/Publishing	2,000	1,871	1,368	1,368	1,368	1,368
Printing	3,700	3,053	3,700	3,700	3,700	3,700
Postage	1,200	516	1,200	1,200	1,200	1,200
Telephone	43,000	38,892	40,000	40,000	40,000	40,000
Miscellaneous	500	484	500	500	500	500
Canine	6,000	4,533	9,000	9,000	9,000	9,000
Repairs - City Buildings	500	171	-	-	-	-
Maintenance Contracts	54,200	39,593	40,000	40,000	40,000	40,000
Repairs - General	12,000	8,799	8,000	8,000	8,000	8,000
Rental Contracts	31,000	27,389	31,000	31,000	31,000	31,000
Office Supplies	12,000	12,212	9,000	9,000	9,000	9,000
Office Furniture	7,000	3,923	-	-	-	-
Small Equipment - Not Office	5,000	2,520	2,500	2,500	2,500	2,500
Specialty Supplies	31,000	27,743	30,000	48,394	48,394	48,394
Specialty Supplies - SR TEA	5,000	3,832	-	-	-	-
Specialty Supplies - Traffic	2,000	768	-	-	-	-
Specialty Supplies - SRO/CA	2,500	1,728	-	-	-	-
Specialty Supplies - Weapons	40,000	32,264	35,000	35,000	35,000	35,000
Office Equipment	2,500	1,488	-	-	-	-

# POLICE DEPARTMENT - 020

## FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Uniforms	70,000	66,290	47,400	47,400	47,400	47,400
Vehicle Maintenance	36,000	33,091	34,573	34,573	34,573	34,573
Training	55,000	42,139	38,000	38,000	38,000	38,000
Auto Mileage	2,000	1,807	-	-	-	-
Publications	3,000	1,613	1,500	1,500	1,500	1,500
Association Dues	2,500	2,144	2,500	2,500	2,500	2,500
Police Professional Liability	38,500	36,284	39,582	39,582	39,582	39,582
Job Health	4,500	3,528	3,100	3,100	3,100	3,100
Progress/Development	800	727	800	800	800	800
Special Account	5,000	3,060	-	-	-	-
Special Projects	2,000	82	-	-	-	-
Grant Expenditures	-	-	-	-	-	-
Police Donation Uses	5,000	1,744	-	38,155	38,155	38,155
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>490,900</b>	<b>407,293</b>	<b>383,723</b>	<b>440,272</b>	<b>440,272</b>	<b>440,272</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Vehicles	156,651	146,138	-	-	-	-
Capital Outlay - Office Furniture	-	-	-	-	-	-
Capital Outlay - Other Equipment	-	-	-	-	-	-
Capital Outlay - Communication Equipment	489,755	13,003	-	466,108	466,108	466,108
Capital Outlay - Lease Purchase	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>646,406</b>	<b>159,141</b>	<b>-</b>	<b>466,108</b>	<b>466,108</b>	<b>466,108</b>
<b>DEBT SERVICE</b>						
Interest	3,372	3,203	2,177	2,177	2,177	2,177
Payment on Debt	38,202	38,370	39,395	39,395	39,395	39,395
<b>TOTAL - DEBT SERVICE</b>	<b>41,574</b>	<b>41,573</b>	<b>41,572</b>	<b>41,572</b>	<b>41,572</b>	<b>41,572</b>

## POLICE DEPARTMENT - 020

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
TOTAL - POLICE DEPARTMENT - 020	7,604,167	6,500,714	6,348,600	6,871,257	6,871,257	6,871,257

# PUBLIC WORKS DEPARTMENT - 030

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	1,816,715	1,657,170	1,584,502	1,433,502	1,433,502	1,433,502
Overtime	50,000	33,243	30,000	30,000	30,000	30,000
Payroll Taxes	145,530	122,057	123,509	123,509	123,509	123,509
Workmen's Compensation	105,110	70,190	99,160	99,160	99,160	99,160
<b>TOTAL - PERSONNEL SERVICES</b>	<b>2,117,355</b>	<b>1,882,660</b>	<b>1,837,171</b>	<b>1,686,171</b>	<b>1,686,171</b>	<b>1,686,171</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Cemetery Lot	-	27,193	-	31,820	31,820	31,820
Consultant Services	31,400	22,070	10,000	10,000	10,000	10,000
Sub-Contract Work	134,000	137,360	57,600	94,600	94,600	94,600
Advertising/Publishing	400	411	400	400	400	400
Printing	200	128	200	200	200	200
Telephone	20,000	19,133	12,000	12,000	12,000	12,000
Utilities	19,000	17,620	18,000	18,000	18,000	18,000
Miscellaneous	3,000	2,991	2,500	2,500	2,500	2,500
Vector Control	8,500	7,260	5,000	5,000	5,000	5,000
Janitorial	13,200	13,062	11,000	11,000	11,000	11,000
Sanitation	700,000	721,485	725,733	725,733	725,733	725,733
Repairs - City Buildings	23,500	22,341	7,500	45,378	45,378	45,378
Maintenance Contracts	-	-	500	500	500	500
Repairs - General	-	-	500	500	500	500
Grounds Maintenance	1,500	808	2,000	2,000	2,000	2,000
Rental Contracts	9,000	6,534	9,000	9,000	9,000	9,000
Office Supplies	7,000	3,557	5,000	5,000	5,000	5,000
Office Furniture	1,500	458	1,000	1,000	1,000	1,000
Small Equipment - Not Office	14,452	13,992	7,000	7,000	7,000	7,000
Small Equipment - Mechanics	7,500	5,699	4,000	4,000	4,000	4,000

# PUBLIC WORKS DEPARTMENT - 030

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Small Tools	3,000	1,207	2,000	2,000	2,000	2,000
Small Tools - Field Crews	3,000	1,602	2,000	2,000	2,000	2,000
Specialty Supplies	-	-	-	-	-	-
Specialty Supplies - Chemicals	3,600	2,790	3,000	3,000	3,000	3,000
Specialty Supplies - Drainage	85,000	61,910	85,000	70,000	70,000	70,000
Specialty Supplies - Sanitation	-	-	-	-	-	-
Specialty Supplies - Sidewalk	5,000	3,624	5,000	15,000	15,000	15,000
Office Equipment	7,100	3,459	3,500	2,505	2,505	2,505
Uniforms	24,000	19,402	26,000	26,000	26,000	26,000
Uniforms - Protective Equipment	4,500	4,263	6,500	3,505	3,505	3,505
Vehicle Maintenance	33,500	33,320	6,000	9,990	9,990	9,990
Vehicle Maintenance - Police	60,000	60,165	65,000	65,000	65,000	65,000
Vehicle Maintenance - Public Works	25,000	24,539	25,000	25,000	25,000	25,000
Vehicle Maintenance - City Clerk	500	86	1,000	1,000	1,000	1,000
Vehicle Maintenance - Recreation	10,000	9,162	4,500	4,500	4,500	4,500
Vehicle Maintenance - Fire	10,000	9,522	11,000	11,000	11,000	11,000
Vehicle Maintenance - Planning	1,000	239	1,000	1,000	1,000	1,000
Vehicle Maintenance - Court	-	2	-	-	-	-
Vehicle Maintenance - Mayor's Office	1,000	981	2,500	2,500	2,500	2,500
Vehicle Maintenance - Engineering	2,500	869	2,000	2,000	2,000	2,000
Vehicle Maintenance - Senior Center	4,000	3,312	3,000	3,000	3,000	3,000
Vehicle Maintenance - Information Technology	1,000	-	1,000	1,000	1,000	1,000
Vehicle Maintenance - Building	4,000	1,143	2,000	2,000	2,000	2,000
Heavy Equipment Repairs	2,500	2,747	2,000	2,000	2,000	2,000
Heavy Equipment Repairs - Public Works	73,500	57,638	45,000	45,000	45,000	45,000
Heavy Equipment Repairs - Parks & Recreation	16,500	15,147	12,500	12,500	12,500	12,500
Heavy Equipment Repairs - Fire	50,000	47,377	68,000	68,000	68,000	68,000
Heavy Equipment Repairs - Senior Center	-	-	-	-	-	-

# PUBLIC WORKS DEPARTMENT - 030

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amented Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Small Equipment Repairs	1,000	997	1,500	1,500	1,500	1,500
Small Equipment Repairs - Finance	-	-	-	-	-	-
Wrecker Expense	700	365	500	500	500	500
Training	13,170	6,542	10,000	10,000	10,000	10,000
Auto Mileage	1,500	769	500	500	500	500
Seminars	-	-	-	-	-	-
Publications	200	78	200	200	200	200
Association Dues	1,000	433	300	300	300	300
Job Health	350	403	350	350	350	350
Special Projects	-	-	15,000	71,000	71,000	71,000
<b>TOTAL - OPEARATING EXPENDITURES/EXPENSES</b>	<b>1,442,272</b>	<b>1,396,195</b>	<b>1,291,783</b>	<b>1,449,481</b>	<b>1,449,481</b>	<b>1,449,481</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Heavy Equipment	193,989	216,569	-	59,000	59,000	59,000
Capital Outlay - Vehicles	159,000	127,485	-	-	-	-
Capital Outlay - Computers and Related	-	1,351	10,000	-	-	-
Capital Outlay - Other Equipment	3,628	13,528	-	-	-	-
Capital Outlay - Communications Equipment	-	-	-	22,560	15,766	15,766
Capital Outlay - Improvements to Land	-	-	-	-	-	-
Capital Outlay - Buildings	42,022	42,022	-	-	-	-
Capital Outlay - Improvements to Buildings	31,577	40,065	20,000	20,000	20,000	20,000
Capital Outlay - Improvements Other Than Buildings	1,905	-	-	-	-	-
Capital Outlay - Lease Purchases - NOT FOR DEPARTMENT USE	-	-	-	137,574	137,574	137,574
<b>TOTAL - CAPITAL OUTLAY</b>	<b>432,121</b>	<b>441,020</b>	<b>30,000</b>	<b>239,134</b>	<b>232,340</b>	<b>232,340</b>
<b>DEBT SERVICE</b>						
Interest	4,245	4,245	1,516	1,516	1,516	1,516



# **PUBLIC WORKS DEPARTMENT - 030**

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Payment on Debt	73,107	73,107	75,836	104,836	104,836	104,836
<b>TOTAL - DEBT SERVICE</b>	<b>77,352</b>	<b>77,352</b>	<b>77,352</b>	<b>106,352</b>	<b>106,352</b>	<b>106,352</b>
<b>TOTAL - PUBLIC WORKS DEPARTMENT - 030</b>	<b>4,069,100</b>	<b>3,797,227</b>	<b>3,236,306</b>	<b>3,481,138</b>	<b>3,474,344</b>	<b>3,474,344</b>

# CITY CLERK DEPARTMENT - 040

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	235,750	235,819	231,314	231,314	231,314	231,314
Overtime	6,000	2,526	2,750	2,750	2,750	2,750
Payroll Taxes	18,499	17,478	17,906	17,906	17,906	17,906
Workmen's Compensation	845	362	671	671	671	671
<b>TOTAL - PERSONNEL SERVICES</b>	<b>261,094</b>	<b>256,185</b>	<b>252,641</b>	<b>252,641</b>	<b>252,641</b>	<b>252,641</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Election Expenditures	35,000	27,010	-	-	-	-
Sub-Contract Work	-	-	-	-	-	-
Advertising/Publishing	25,000	52,181	15,000	20,000	20,000	20,000
Printing	300	-	300	300	300	300
Postage	30,000	22,216	20,000	20,000	20,000	20,000
Telephone	75	-	50	50	50	50
Miscellaneous	900	634	3,500	3,000	3,000	3,000
Maintenance Contracts	-	-	-	-	-	-
Rental Contracts	9,000	8,210	9,000	9,000	9,000	9,000
Office Supplies	4,000	2,854	4,000	3,000	3,000	3,000
Office Furniture	-	-	-	-	-	-
Office Equipment	200	163	300	300	300	300
Training	3,500	2,186	2,500	2,500	2,500	2,500
Auto Mileage	100	33	50	50	50	50
Publications	6,000	184	4,000	2,000	2,000	2,000
Association Dues	400	376	375	375	375	375
Credit Card Bank Fees	25,000	19,867	20,000	20,000	20,000	20,000
Bonds & Insurance	3,000	2,976	2,900	3,500	3,500	3,500
Insurance Deductible	40,000	6,056	30,000	30,000	30,000	30,000
Multi-Peril Policy	160,318	161,344	168,763	168,814	168,814	168,814

# CITY CLERK DEPARTMENT - 040

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Employee Honesty Bond	250	250	900	600	600	600
Job Health	-	-	-	-	-	-
Insurance - Automobile	153,500	152,000	157,376	157,376	157,376	157,376
Insurance - Equipment	51,807	48,509	49,474	47,623	47,623	47,623
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>548,350</b>	<b>507,049</b>	<b>488,488</b>	<b>488,488</b>	<b>488,488</b>	<b>488,488</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Office Furniture	2,675	-	-	-	-	-
Capital Outlay - Other Equipment	33,000	-	-	-	-	-
Capital Outlay - Office Equipment	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>35,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - CITY CLERK DEPARTMENT - 040</b>	<b>845,119</b>	<b>763,234</b>	<b>741,129</b>	<b>741,129</b>	<b>741,129</b>	<b>741,129</b>

## PARKS & RECREATION DEPARTMENT - 050

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	1,200,245	1,108,448	1,040,151	1,040,151	1,040,151	1,040,151
Seasonal Employees	221,218	224,067	197,000	274,753	274,753	274,753
Overtime	701	628	601	601	601	601
Payroll Taxes	108,867	98,292	94,688	100,636	100,636	100,636
Workmen's Compensation	42,072	38,109	42,000	42,000	42,000	42,000
<b>TOTAL - PERSONNEL SERVICES</b>	<b>1,573,103</b>	<b>1,469,544</b>	<b>1,374,440</b>	<b>1,458,141</b>	<b>1,458,141</b>	<b>1,458,141</b>
<b>OEPRATING EXPENDITURES/EXPENSES</b>						
Consultant Services	8,000	3,950	15,000	20,000	20,000	20,000
Sub-Contract Work	148,500	149,286	110,000	110,000	110,000	110,000
Transportation Services	35,000	25,891	30,000	30,000	30,000	30,000
Tree Removal	9,500	3,850	15,000	17,000	17,000	17,000
Advertising/Publishing	3,000	1,722	200	800	800	800
Printing	750	442	200	200	200	200
Postage	250	42	100	100	100	100
Telephone	19,000	18,306	18,806	18,806	18,806	18,806
Utilities	218,614	197,276	200,000	200,000	200,000	200,000
Miscellaneous	700	608	500	800	800	800
Janitorial	24,000	22,339	22,000	22,000	22,000	22,000
Repairs - City Buildings	41,000	33,474	30,000	46,414	46,414	46,414
Repairs - Pool	8,000	11,303	6,000	6,000	6,000	6,000
Maintenance Contracts	10,500	7,100	6,000	10,752	10,752	10,752
Repairs - General	41,000	41,656	40,000	43,352	43,352	43,352
Grounds Maintenance	5,000	2,899	3,000	3,000	3,000	3,000
Rental Contracts	39,775	35,647	25,000	25,000	25,000	25,000
Office Supplies	14,500	11,030	14,000	10,000	10,000	10,000
Office Furniture	3,500	1,866	-	-	-	-

## PARKS & RECREATION DEPARTMENT - 050

FY 2013 *Mid-Year* Amended Budget

Description	2012	2012	2013	2013	2013	2013
	Amended	Audited	Adopted	Department	Finance	Council
	Budget	Amounts	Budget	Requested	Committee	Adopted
				Amended	Proposed	Amended
				Budget	Budget	Budget
Small Equipment - Not Office	4,000	3,794	4,000	1,500	1,500	1,500
Small Tools	2,000	1,756	2,000	2,000	2,000	2,000
Specialty Supplies	105,000	94,640	95,000	95,000	95,000	95,000
Specialty Supplies - Concessions	10,000	-	5,000	3,000	3,000	3,000
Office Equipment	1,000	442	500	500	500	500
Uniforms	16,500	9,519	12,000	10,000	10,000	10,000
Uniforms - Protective Equipment	7,000	4,635	5,000	2,500	2,500	2,500
Vehicle Maintenance	100	-	100	100	100	100
Vehicle Body Repairs	-	-	-	-	-	-
Heavy Equipment Repairs	-	-	-	-	-	-
Small Equipment Repairs	7,500	2,281	3,000	3,000	3,000	3,000
Training	12,500	11,203	7,500	2,000	2,000	2,000
Auto Mileage	250	-	290	290	290	290
Publications	-	-	-	-	-	-
Association Dues	2,000	1,341	1,500	1,500	1,500	1,500
Job Health	6,000	5,609	7,000	7,000	7,000	7,000
Special Projects	-	-	-	-	-	-
Swimming Pool Operations	26,000	24,579	21,000	21,000	21,000	21,000
Game Officials - Adult Indoor Soccer	-	-	-	-	-	-
Sports Program Equipment	2,500	2,183	2,000	2,000	2,000	2,000
Sports Program Equipment - Soccer	12,700	7,483	7,000	5,000	5,000	5,000
Sports Program Equipment - Baseball	20,000	16,813	15,000	11,310	11,310	11,310
Sports Program Equipment - Girl's Softball	2,300	689	750	1,247	1,247	1,247
Sports Program Equipment - Basketball	1,900	1,538	750	847	847	847
Sports Program Equipment - Swim Team	500	262	-	-	-	-
Sports Program Equipment - Adult Softball	-	-	-	-	-	-
Sports Program Equipment - Special Events	8,000	1,803	-	-	-	-
Sports Program Equipment - Youth Volleyball	2,200	-	-	-	-	-

## PARKS & RECREATION DEPARTMENT - 050

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amented Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Sports Program Equipment - Dublin Operations	2,500	2,304	500	500	500	500
Sports Program Equipment - Pre-School	2,500	6,151	8,000	30,000	30,000	30,000
Sports Program Equipment - Football	3,500	1,445	750	350	350	350
Sports Program Equipment - Tennis	1,840	88	-	-	-	-
Seasonal Programs	37,400	36,238	30,000	30,000	30,000	30,000
Rec Donation Uses	-	-	-	-	-	-
Recreation Tournament Uses	-	-	-	25,000	25,000	25,000
Neighborhood Park Account	25,000	24,984	101,400	99,463	99,463	99,463
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>953,279</b>	<b>830,467</b>	<b>865,846</b>	<b>919,331</b>	<b>919,331</b>	<b>919,331</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Heavy Equipment	-	-	-			
Capital Outlay - Vehicles	-	-				
Capital Outlay - Other Equipment	4,000	-	-	2,343	2,343	2,343
Capital Outlay - Playground Equipment	-	-	-			
Capital Outlay - Improvements to Land	-	-	-			
Capital Outlay - Buildings	-	-	-			
Capital Outlay - Improvements to Buildings	8,000	-	-			
Capital Outlay - Improvements Other than Buildings	15,000	38,835	-			
<b>TOTAL - CAPITAL OUTLAY</b>	<b>27,000</b>	<b>38,835</b>	<b>-</b>	<b>2,343</b>	<b>2,343</b>	<b>2,343</b>
<b>DEBT SERVICE</b>						
Interest	-	-	-	-	-	-
Payment on Debt	-	-	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - RECREATION DEPARTMENT - 050</b>	<b>2,553,382</b>	<b>2,338,846</b>	<b>2,240,286</b>	<b>2,379,815</b>	<b>2,379,815</b>	<b>2,379,815</b>

# FIRE & RESCUE DEPARTMENT - 060

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	3,704,116	3,637,153	3,515,627	3,515,627	3,515,627	3,515,627
Paramedic Incentive	126,750	119,126	126,750	126,750	126,750	126,750
Overtime	260,000	216,904	265,363	265,363	265,363	265,363
Payroll Taxes	312,951	288,615	298,942	298,942	298,942	298,942
Workmen's Compensation	173,645	80,996	188,779	188,779	188,779	188,779
<b>TOTAL - PERSONNEL SERVICES</b>	<b>4,577,462</b>	<b>4,342,794</b>	<b>4,395,461</b>	<b>4,395,461</b>	<b>4,395,461</b>	<b>4,395,461</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Sub-Contract Work	18,788	20,805	19,110	21,610	21,610	21,610
Deployment Expense	85,000	-	-	-	-	-
Advertising/Publishing	1,000	253	1,000	1,000	1,000	1,000
Printing	3,000	264	1,000	1,000	1,000	1,000
Telephone	26,428	27,329	24,028	24,028	24,028	24,028
Utilities	63,448	54,857	57,103	57,103	57,103	57,103
Miscellaneous	900	497	900	900	900	900
Janitorial	6,000	6,254	8,000	8,000	8,000	8,000
Repairs - City Buildings	32,300	33,693	20,000	20,000	20,000	20,000
Maintenance Contracts	26,995	13,571	31,404	33,404	33,404	33,404
Repairs - General	5,500	5,297	5,500	5,500	5,500	5,500
Grounds Maintenance	3,000	6,704	-	-	-	-
Rental Contracts	3,750	4,123	5,780	9,159	9,159	9,159
Office Supplies	9,000	8,877	8,300	8,300	8,300	8,300
Office Furniture	7,500	5,651	3,000	3,000	3,000	3,000
Small Equipment - Not Office	-	1,513	-	-	-	-
Small Tools	6,500	6,393	2,500	2,500	2,500	2,500
Small Tools - Suppression	7,000	4,252	16,600	16,600	16,600	16,600
Small Tools - EMS	6,825	6,553	4,025	24,500	24,500	24,500

# FIRE & RESCUE DEPARTMENT - 060

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Specialty Supplies	-	-	-	-	-	-
Specialty Supplies - Industrial	5,500	4,128	5,500	5,500	5,500	5,500
Specialty Supplies - Industrial - Suppression	5,200	2,555	7,000	7,000	7,000	7,000
Specialty Supplies - Industrial - EMS	8,000	8,183	8,000	8,000	8,000	8,000
Specialty Supplies - Fitness	-	-	-	-	-	-
Office Equipment	8,100	6,057	-	-	-	-
Firemen	1,200	892	1,200	1,200	1,200	1,200
Supplies - Public Education Materials	11,000	9,928	5,000	5,000	5,000	5,000
Supplies - Investigative Materials	1,000	730	2,450	2,450	2,450	2,450
Uniforms	66,635	46,851	9,928	11,928	11,928	11,928
Uniforms - Protective Equipment	25,000	14,867	14,713	14,713	14,713	14,713
Vehicle Maintenance	46,600	34,148	-	-	-	-
Vehicle Mechanical Repair	1,000	216	-	-	-	-
Vehicle Body Repairs	-	-	-	-	-	-
Small Equipment Repairs	3,500	492	3,500	3,500	3,500	3,500
Training	57,600	57,404	38,480	38,480	38,480	38,480
Auto Mileage	300	-	300	300	300	300
Seminars	-	-	-	-	-	-
Publications	-	50	-	-	-	-
Association Dues	4,400	2,782	2,525	4,525	4,525	4,525
Job Health	8,500	4,808	2,000	2,000	2,000	2,000
Special Account	2,000	2,000	-	-	-	-
Special Projects	-	-	-	-	-	-
Grant Expenditures	92,708	13,945		144,542	144,542	144,542
Fire Donation Uses	10,000	1,299	15,000	15,000	15,000	15,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>671,177</b>	<b>418,221</b>	<b>323,846</b>	<b>500,742</b>	<b>500,742</b>	<b>500,742</b>
<b>CAPITAL OUTLAY</b>						



# FIRE & RESCUE DEPARTMENT - 060

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Capital Outlay - Heavy Equipment	52,500	26,932	81,151	11,719	11,719	11,719
Capital Outlay - Vehicles	-	-	-	-	-	-
Capital Outlay - Computers & Related	-	10,489	-	-	-	-
Capital Outlay - Office Furniture	-	7,490	-	-	-	-
Capital Outlay - Other Equipment	-	13,121	-	-	-	-
Capital Outlay - Communications Equipment	185,693	-	144,500	160,695	160,695	160,695
Capital Outlay - Residential Furnishing	-	16,523	-	-	-	-
Capital Outlay - Improvements Other Than Buildings	-	6,106	-	-	-	-
Capital Outlay - Lease Purchases - NOT FOR DEPARTMENT USE	-	-	-	82,210	82,210	82,210
<b>TOTAL - CAPITAL OUTLAY</b>	<b>238,193</b>	<b>80,661</b>	<b>225,651</b>	<b>254,624</b>	<b>254,624</b>	<b>254,624</b>
<b>DEBT SERVICE</b>						
Interest	27,169	25,629	19,889	20,565	20,565	20,565
Payment on Debt	166,164	160,919	173,443	177,695	177,695	177,695
<b>TOTAL - DEBT SERVICE</b>	<b>193,333</b>	<b>186,548</b>	<b>193,332</b>	<b>198,260</b>	<b>198,260</b>	<b>198,260</b>
<b>TOTAL - FIRE DEPARTMENT - 060</b>	<b>5,680,165</b>	<b>5,028,224</b>	<b>5,138,290</b>	<b>5,349,087</b>	<b>5,349,087</b>	<b>5,349,087</b>

# PLANNING / ECONOMIC DEVELOPMENT - 070

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	273,800	269,313	237,000	237,000	237,000	237,000
Overtime	4,500	2,568	-	-	-	-
Payroll Taxes	21,027	20,451	18,131	18,131	18,131	18,131
Workmen's Compensation	963	347	712	712	712	712
<b>TOTAL - PERSONNEL SERVICES</b>	<b>300,290</b>	<b>292,679</b>	<b>255,843</b>	<b>255,843</b>	<b>255,843</b>	<b>255,843</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Microfilm/Large Maps	1,000	70	100	-	-	-
Consultant Services	6,000	336	21,000	21,000	21,000	21,000
Board Expense	2,000	273	3,500	3,500	3,500	3,500
Sub-Contract Work	-	-	-	-	-	-
Advertising/Publishing	6,000	6,527	5,000	5,000	5,000	5,000
Printing	2,500	664	1,000	-	-	-
Telephone	3,000	2,239	2,600	2,600	2,600	2,600
Miscellaneous	1,000	402	400	42	42	42
Rental Contracts	7,500	7,176	7,500	7,500	7,500	7,500
Office Supplies	5,862	2,834	2,500	2,000	2,000	2,000
Office Furniture	2,638	1,637	500	-	-	-
Small Tools	200	30	100	-	-	-
Specialty Supplies	500	159	150	-	-	-
Office Equipment	3,500	2,678	4,300	3,900	3,900	3,900
Training	3,000	1,829	3,319	3,319	3,319	3,319
Auto Mileage	2,000	496	500	750	750	750
Seminars	2,000	-	-	-	-	-
Publications	1,000	230	300	50	50	50
Association Dues	2,900	1,600	1,800	2,408	2,408	2,408
Job Health	-	-	-	-	-	-

## PLANNING / ECONOMIC DEVELOPMENT - 070

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Progress/Development	15,000	6,573	10,328	10,328	10,328	10,328
Special Projects	9,000	679	5,000	7,500	7,500	7,500
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>76,600</b>	<b>36,432</b>	<b>69,897</b>	<b>69,897</b>	<b>69,897</b>	<b>69,897</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - COMMUNITY DEVELOPMENT AND PLANNING</b>	<b>376,890</b>	<b>329,111</b>	<b>325,740</b>	<b>325,740</b>	<b>325,740</b>	<b>325,740</b>

# COURT CLERK DEPARTMENT - 080

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	413,649	414,643	425,422	425,422	425,422	425,422
Salaries - Bailiff	10,044	6,284	10,044	10,044	10,044	10,044
Overtime	-	-	-	-	-	-
Overtime - Bailiff	25,006	24,382	25,006	25,006	25,006	25,006
Payroll Taxes	34,325	33,296	34,535	34,535	34,535	34,535
Workmen's Compensation	2,618	609	1,658	1,658	1,658	1,658
<b>TOTAL - PERSONNEL SERVICES</b>	<b>485,642</b>	<b>479,214</b>	<b>496,665</b>	<b>496,665</b>	<b>496,665</b>	<b>496,665</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Returned/Reduced Bonds	25,047	-	-	-	-	-
Alabama Interlock Indigent Fund	-	-	3,000	3,000	3,000	3,000
DPS Interlock Fund	-	-	1,500	1,500	1,500	1,500
Impaired Driving Prevention & Enforcement Fund	-	-	11,250	11,250	11,250	11,250
State Judicial Admin Fund	19,478	11,120	37,808	37,808	37,808	37,808
Presiding Circuit Judge Judicial Admin Fund	4,712	2,821	9,591	9,591	9,591	9,591
Circuit Clerk's Judicial Admin Fund	4,712	2,822	9,591	9,591	9,591	9,591
Fair Trial Fund	35,000	42,692	32,000	32,000	32,000	32,000
Crime Victims Compensation	16,637	14,919	12,681	12,681	12,681	12,681
Alabama Peace Officers	20,179	20,442	17,376	17,376	17,376	17,376
State Court Costs - All	342,012	304,821	259,098	259,098	259,098	259,098
Citizenship Trust Fund	7,196	6,456	5,488	5,488	5,488	5,488
Fair Trial Tax (To State)	53,202	47,912	40,725	40,725	40,725	40,725
District Attorney's Fund	69,928	66,306	56,360	56,360	56,360	56,360
Interpreting Services	2,160	480	1,440	1,440	1,440	1,440
Sub-Contract Work	10,531	9,375	9,094	9,094	9,094	9,094
Printing	750	760	737	737	737	737
Telephone	816	952	923	923	923	923

## COURT CLERK DEPARTMENT - 080

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Maintenance Contracts	4,200	5,450	4,200	4,200	4,200	4,200
Rental Contracts	1,373	1,389	1,347	1,347	1,347	1,347
Office Supplies	3,500	3,344	3,244	3,244	3,244	3,244
Office Furniture	1,000	636	-	-	-	-
Office Equipment	2,646	2,476	5,200	5,200	5,200	5,200
Training	1,645	1,169	1,500	1,500	1,500	1,500
Auto Mileage	125	92	89	89	89	89
Publications	1,250	1,296	1,257	1,257	1,257	1,257
Jail	123,619	121,326	107,913	107,913	107,913	107,913
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>751,718</b>	<b>669,056</b>	<b>633,412</b>	<b>633,412</b>	<b>633,412</b>	<b>633,412</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - COURT DEPARTMENT - 080</b>	<b>1,237,360</b>	<b>1,148,270</b>	<b>1,130,077</b>	<b>1,130,077</b>	<b>1,130,077</b>	<b>1,130,077</b>

**CITY COUNCIL - 090**  
**FY 2013 Mid-Year Amended Budget**

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	94,551	93,429	97,630	97,630	97,630	97,630
Salaries - Council	-	-	-	-	-	-
Payroll Taxes	7,241	7,134	7,469	7,469	7,469	7,469
Workmen's Compensation	331	122	261	261	261	261
<b>TOTAL - PERSONNEL SERVICES</b>	<b>102,123</b>	<b>100,685</b>	<b>105,360</b>	<b>105,360</b>	<b>105,360</b>	<b>105,360</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Consultant Services	10,000	12,912	5,000	5,000	5,000	5,000
Advertising/Publishing	300	300	300	300	300	300
Printing	-	-	-	-	-	-
Telephone	8,000	5,666	6,500	6,500	6,500	6,500
Miscellaneous	1,200	418	250	250	250	250
Office Supplies	700	614	500	500	500	500
Auto Mileage	600	-	600	600	600	600
Seminars	10,900	9,650	7,500	7,500	7,500	7,500
Association Dues	2,000	1,058	1,000	1,000	1,000	1,000
Expense Allowance	4,400	3,633	3,500	3,500	3,500	3,500
Expense Allowance - Other	700	58	120	120	120	120
Job Health	-	-	-	-	-	-
Progress/Development	1,000	-	-	-	-	-
Special Projects	18,000	5,397	19,000	89,000	89,000	89,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>57,800</b>	<b>39,706</b>	<b>44,270</b>	<b>114,270</b>	<b>114,270</b>	<b>114,270</b>
<b>TOTAL - CITY COUNCIL - 090</b>	<b>159,923</b>	<b>140,391</b>	<b>149,630</b>	<b>219,630</b>	<b>219,630</b>	<b>219,630</b>

## FINANCE DEPARTMENT - 100

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested	2013 Finance Committee Proposed	2013 Council Adopted
				Amentd Budget	Amended Budget	Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	509,857	509,608	469,351	458,203	458,203	458,203
Overtime	-	-	-	-	-	-
Payroll Taxes	38,228	36,642	35,906	35,054	35,054	35,054
Workmen's Compensation	1,751	715	1,301	1,301	1,301	1,301
<b>TOTAL - PERSONNEL SERVICES</b>	<b>549,836</b>	<b>546,965</b>	<b>506,558</b>	<b>494,558</b>	<b>494,558</b>	<b>494,558</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Audit Fees	60,000	65,000	65,000	65,000	65,000	65,000
Software Support Contract	-	-	-	-	-	-
Consultant Services	7,281	7,280	-	-	-	-
Sub-Contract Work	7,446	7,446	-	-	-	-
Advertising/Publishing	300	199	200	200	200	200
Printing	2,825	679	1,000	1,000	1,000	1,000
Telephone	50	-	-	-	-	-
Miscellaneous	40	-	50	50	50	50
Repairs - City Buildings	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
Rental Contracts	7,616	5,589	5,590	5,590	5,590	5,590
Office Supplies	7,059	6,361	5,500	5,500	5,500	5,500
Office Furniture	-	-	-	-	-	-
Small Tools	-	-	-	-	-	-
Office Equipment	345	345	-	2,400	2,400	2,400
Training	2,189	1,610	2,500	2,500	2,500	2,500
Auto Mileage	50	-	-	-	-	-
Publications	1,600	2,049	1,950	1,950	1,950	1,950
Association Dues	3,461	3,904	3,845	3,845	3,845	3,845
Job Health	169	66	-	-	-	-

## FINANCE DEPARTMENT - 100

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amended Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Special Projects	103	103	250	21,850	21,850	21,850
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>100,534</b>	<b>100,631</b>	<b>85,885</b>	<b>109,885</b>	<b>109,885</b>	<b>109,885</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Improvements Other Than Buildings	-	-	-	-	-	-
Capital Outlay - Lease Purchase	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>						
Interest	10,132	10,131	7,179	7,179	7,179	7,179
Payment on Debt	90,373	90,372	93,325	93,325	93,325	93,325
<b>TOTAL - DEBT SERVICE</b>	<b>100,505</b>	<b>100,503</b>	<b>100,504</b>	<b>100,504</b>	<b>100,504</b>	<b>100,504</b>
<b>TOTAL - FINANCE DEPARTMENT - 100</b>	<b>750,875</b>	<b>748,099</b>	<b>692,947</b>	<b>704,947</b>	<b>704,947</b>	<b>704,947</b>



## HUMAN RESOURCES DEPARTMENT - 120

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	290,948	290,966	289,288	289,288	289,288	289,288
Overtime	912	529	529	529	529	529
Employee Retirement	1,635,947	1,298,614	1,298,614	1,298,614	1,298,614	1,298,614
State Unemployment Insurance	15,000	26,453	33,286	33,286	33,286	33,286
Payroll Taxes	22,286	21,220	22,171	22,171	22,171	22,171
Life Insurance	11,477	12,597	12,597	13,000	13,000	13,000
Dental Insurance	110,501	114,206	114,206	124,000	124,000	124,000
Health Insurance	1,597,073	1,797,946	1,781,468	1,791,468	1,791,468	1,791,468
Workmen's Compensation	1,001	455	455	455	455	455
<b>TOTAL - PERSONNEL SERVICES</b>	<b>3,685,145</b>	<b>3,562,986</b>	<b>3,552,614</b>	<b>3,572,811</b>	<b>3,572,811</b>	<b>3,572,811</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Employee Assistance Program	7,000	2,090	2,090	2,090	2,090	2,090
Employee Tuition Assistance Program	20,000	20,463	20,000	26,000	26,000	26,000
Employee Recruitment	10,000	5,675	5,000	3,000	3,000	3,000
Sub-Contract Work	25,000	25,435	20,000	20,000	20,000	20,000
Advertising/Publishing	1,000	-	-	-	-	-
Printing	750	120	120	120	120	120
Postage	300	11	11	11	11	11
Telephone	1,000	825	825	825	825	825
Miscellaneous	600	558	558	558	558	558
Rental Contracts	6,000	4,257	4,258	4,258	4,258	4,258
Office Supplies	4,000	3,196	3,000	3,000	3,000	3,000
Office Furniture	1,200	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Training	8,000	3,875	2,673	3,000	3,000	3,000
Auto Mileage	350	193	193	193	193	193

## HUMAN RESOURCES DEPARTMENT - 120

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Publications	1,500	1,185	750	750	750	750
Association Dues	2,260	1,668	1,668	2,400	2,400	2,400
Job Health	6,000	3,598	3,598	3,598	3,598	3,598
Safety Equipment	11,265	6,410	8,310	8,310	8,310	8,310
Special Projects	9,000	6,792	6,500	5,000	5,000	5,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>115,225</b>	<b>86,351</b>	<b>79,554</b>	<b>83,113</b>	<b>83,113</b>	<b>83,113</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Improvements to Buildings						
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - HUMAN RESOURCES DEPARTMENT - 120</b>	<b>3,800,370</b>	<b>3,649,337</b>	<b>3,632,168</b>	<b>3,655,924</b>	<b>3,655,924</b>	<b>3,655,924</b>

# MAYOR'S OFFICE - 130

## FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	197,001	193,690	213,071	213,071	213,071	213,071
Merit Increase	-	-	-	-	-	-
Payroll Taxes	15,074	13,933	16,299	16,299	16,299	16,299
Workmen's Compensation	681	268	561	561	561	561
<b>TOTAL - PERSONNEL SERVICES</b>	<b>212,756</b>	<b>207,891</b>	<b>229,931</b>	<b>229,931</b>	<b>229,931</b>	<b>229,931</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Consultant Services	10,000	-	-	-	-	-
Sub-Contract Work	-	-	-	-	-	-
Advertising/Publishing	2,500	650	1,000	1,200	1,200	1,200
Printing	1,000	-	1,000	1,000	1,000	1,000
Telephone	2,200	1,725	1,900	1,900	1,900	1,900
Miscellaneous	1,000	246	500	500	500	500
Rental Contracts	3,300	2,996	3,000	3,000	3,000	3,000
Office Supplies	1,700	1,361	1,500	2,300	2,300	2,300
Office Furniture	500	360	2,000	2,200	2,200	2,200
Office Equipment	750	87	2,000	2,999	2,999	2,999
Training	3,500	1,975	500	500	500	500
Auto Mileage	2,900	2,446	2,500	1,400	1,400	1,400
Seminars	2,000	1,560	2,000	2,999	2,999	2,999
Publications	250	97	200	500	500	500
Association Dues	45,275	41,968	30,000	30,000	30,000	30,000
Expense Allowance	12,000	11,238	7,000	9,997	9,997	9,997
Mayor's Scholarship Fund	-	10,000	-	-	-	-
Progress/Development	5,000	2,000	3,000	3,000	3,000	3,000
Special Projects	30,800	25,793	243,000	122,605	122,605	122,605
Grant Expenditures	-	11,225	-	-	-	-

## MAYOR'S OFFICE - 130

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>124,675</b>	<b>115,727</b>	<b>301,100</b>	<b>186,100</b>	<b>186,100</b>	<b>186,100</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	34,808	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>34,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>						
Interest	-	-	-	-	-	-
Payment on Debt	-	-	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - MAYOR'S OFFICE - 130</b>	<b>337,431</b>	<b>358,426</b>	<b>531,031</b>	<b>416,031</b>	<b>416,031</b>	<b>416,031</b>

# REVENUE DEPARTMENT - 140

## FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	168,635	169,407	131,905	171,655	171,655	171,655
Payroll Taxes	12,903	12,141	10,100	13,200	13,200	13,200
Workmen's Compensation	540	261	538	688	688	688
<b>TOTAL - PERSONNEL SERVICES</b>	<b>182,078</b>	<b>181,809</b>	<b>142,543</b>	<b>185,543</b>	<b>185,543</b>	<b>185,543</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Consultant Services	24,500	50,814	32,000	32,000	32,000	32,000
Online Tax Filing Expense	17,000	15,027	18,000	18,000	18,000	18,000
Advertising/Publishing	-	-	-	-	-	-
Printing	7,600	7,481	8,000	8,650	8,650	8,650
Telephone	50	-	-	-	-	-
Miscellaneous	600	529	500	500	500	500
Maintenance Contracts	1,875	1,875	1,950	1,988	1,988	1,988
Rental Contracts	3,850	2,718	3,900	3,900	3,900	3,900
Office Supplies	2,300	2,280	2,000	1,350	1,350	1,350
Training	1,500	1,764	1,400	1,400	1,400	1,400
Auto Mileage	700	675	500	500	500	500
Publications	-	-	-	-	-	-
Association Dues	205	225	225	225	225	225
Job Health	-	-	-	-	-	-
Special Projects	50,000	50,000	94,000	94,000	94,000	94,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>110,180</b>	<b>133,388</b>	<b>162,475</b>	<b>162,513</b>	<b>162,513</b>	<b>162,513</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## REVENUE DEPARTMENT - 140

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
TOTAL - REVENUE DEPARTMENT - 140	292,258	315,197	305,018	348,056	348,056	348,056

## ENGINEERING DEPARTMENT - 150

### FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	417,191	386,494	374,790	374,790	374,790	374,790
Overtime	-	20	-	59	59	59
Payroll Taxes	31,915	27,723	28,671	28,671	28,671	28,671
Workmen's Compensation	3,208	546	3,208	3,208	3,208	3,208
<b>TOTAL - PERSONNEL SERVICES</b>	<b>452,314</b>	<b>414,783</b>	<b>406,669</b>	<b>406,728</b>	<b>406,728</b>	<b>406,728</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Microfilm/Large Maps	-	-	-	-	-	-
Consultant Services	87,024	8,039	20,000	20,000	20,000	20,000
Sub-Contract Work	29,930	29,930	22,800	22,800	22,800	22,800
Advertising/Publishing	600	-	1,000	1,000	1,000	1,000
Printing	5,340	2,503	4,425	4,425	4,425	4,425
Telephone	2,220	1,966	2,580	2,623	2,623	2,623
Miscellaneous	1,500	894	2,500	1,000	1,000	1,000
Repairs - City Buildings	1,000	853	3,400	400	400	400
Maintenance Contracts	16,000	9,697	16,563	25,725	25,725	25,725
Rental Contracts	5,000	4,584	5,486	5,486	5,486	5,486
Office Supplies	3,700	2,729	4,500	3,000	3,000	3,000
Office Furniture	-	-	800	800	800	800
Small Equipment - Not Office	-	-	-	-	-	-
Small Tools	4,500	3,823	3,300	3,300	3,300	3,300
Specialty Supplies	-	-	-	-	-	-
Office Equipment	1,800	657	2,200	2,200	2,200	2,200
Uniforms	610	212	550	550	550	550
Training	-	-	3,200	3,200	3,200	3,200
Auto Mileage	-	-	-	-	-	-
Seminars	1,383	1,171	1,000	1,000	1,000	1,000

## ENGINEERING DEPARTMENT - 150

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department Requested Amented Budget	2013 Finance Committee Proposed Amended Budget	2013 Council Adopted Amended Budget
Publications	275	73	300	300	300	300
Association Dues	400	241	620	620	620	620
Job Health	-	-	-	-	-	-
Special Projects	34,540	12,147	47,214	43,950	43,950	43,950
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>195,822</b>	<b>79,519</b>	<b>142,438</b>	<b>142,379</b>	<b>142,379</b>	<b>142,379</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	13,481	13,481	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>13,481</b>	<b>13,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - ENGINEERING DEPARTMENT - 150</b>	<b>661,617</b>	<b>507,783</b>	<b>549,107</b>	<b>549,107</b>	<b>549,107</b>	<b>549,107</b>



## SENIOR CENTER - 160

### FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	214,074	194,851	184,139	184,139	184,139	184,139
Overtime	-	-	-	-	-	-
Payroll Taxes	16,385	14,249	14,087	14,087	14,087	14,087
Workmen's Compensation	4,434	1,068	3,000	3,000	3,000	3,000
<b>TOTAL - PERSONNEL SERVICES</b>	<b>234,893</b>	<b>210,168</b>	<b>201,226</b>	<b>201,226</b>	<b>201,226</b>	<b>201,226</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Sub-Contract Work	6,500	4,412	4,200	4,200	4,200	4,200
Advertising/Publishing	200	-	100	-	-	-
Printing	150	-	150	-	-	-
Postage	200	187	150	150	150	150
Telephone	7,000	5,324	5,000	5,000	5,000	5,000
Utilities	23,100	19,672	20,000	20,000	20,000	20,000
Miscellaneous	1,000	307	100	100	100	100
Janitorial	5,000	4,759	4,500	4,500	4,500	4,500
Repairs - City Buildings	5,500	1,377	1,500	2,500	2,500	2,500
Maintenance Contracts	2,258	1,074	1,100	2,231	2,231	2,231
Repairs - General	2,000	983	850	1,500	1,500	1,500
Grounds Maintenance	850	345	700	700	700	700
Rental Contracts	10,000	8,521	9,000	9,000	9,000	9,000
Office Supplies	3,250	2,217	500	800	800	800
Office Furniture	500	-	-	-	-	-
Small Equipment - Not Office	500	-	-	-	-	-
Small Tools	200	100	200	-	-	-
Uniforms	1,000	676	600	305	305	305
Uniforms - Protective Equipment	200	-	200	-	-	-
Vehicle Maintenance	100	8	90	90	90	90

## SENIOR CENTER - 160

### FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amented Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Small Equipment Repairs	-	-	-	-	-	-
Training	1,000	-	100	-	-	-
Auto Mileage	25	15	-	-	-	-
Publications	400	98	250	150	150	150
Association Dues	195	-	195	-	-	-
Job Health	100	30	100	140	140	140
Special Account	8,000	3,985	4,500	3,400	3,400	3,400
Special Projects	1,600	-	4,000	4,000	4,000	4,000
Seasonal Programs	-	-	-	-	-	-
Rec Donation Uses	10,000	6,502	7,000	6,319	6,319	6,319
Nutrition Site	700	452	500	500	500	500
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>91,528</b>	<b>61,044</b>	<b>65,585</b>	<b>65,585</b>	<b>65,585</b>	<b>65,585</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Office Furniture	-	-	-	-	-	-
Capital Outlay - Improvements to Land	-	-	-	-	-	-
Capital Outlay - Improvements to Buildings	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - SENIOR CENTER - 160</b>	<b>326,421</b>	<b>271,212</b>	<b>266,811</b>	<b>266,811</b>	<b>266,811</b>	<b>266,811</b>

## INFORMATION TECHNOLOGY DEPARTMENT - 180

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amented Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	224,169	156,651	200,016	200,016	200,016	200,016
Overtime	-	-	-	-	-	-
Payroll Taxes	17,149	10,950	15,302	15,302	15,302	15,302
Workmen's Compensation	778	103	1,071	1,071	1,071	1,071
<b>TOTAL PERSONNEL SERVICES</b>	<b>242,096</b>	<b>167,704</b>	<b>216,389</b>	<b>216,389</b>	<b>216,389</b>	<b>216,389</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Municipal Financial System	31,900	24,465	41,940	41,940	41,940	41,940
Consultant Services	-	-	-	-	-	-
Consultant Services - IT	38,652	38,651	-	-	-	-
Internet Services	12,500	8,635	14,260	14,260	14,260	14,260
Sub-Contract Work	10,250	27,725	-	-	-	-
Advertising/Publishing	195	195	-	-	-	-
Printing	-	-	-	-	-	-
Telephone	1,400	1,234	2,700	2,700	2,700	2,700
Miscellaneous	500	485	400	400	400	400
Repairs - City Buildings	-	-	-	-	-	-
Maintenance Contracts	75,784	44,979	71,117	71,117	71,117	71,117
Office Supplies	650	162	100	100	100	100
Office Furniture	300	-	-	-	-	-
Office Equipment	125,484	35,120	40,266	40,266	40,266	40,266
Uniforms	-	-	-	-	-	-
Training	456	-	-	-	-	-
Training - IT	-	-	-	-	-	-
Auto Mileage	150	-	100	100	100	100
Association Dues	150	-	150	150	150	150
Job Health	-	-	-	-	-	-

## INFORMATION TECHNOLOGY DEPARTMENT - 180

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amended Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Progress/Development	200	200	-	-	-	-
Special Projects	-	-	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>298,571</b>	<b>181,851</b>	<b>171,033</b>	<b>171,033</b>	<b>171,033</b>	<b>171,033</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	7,217	54,327	-	33,000	33,000	33,000
Capital Outlay - Lease Purchase	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>7,217</b>	<b>54,327</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>
<b>DEBT SERVICE</b>						
Interest	2,246	2,246	2,246	2,246	2,246	2,246
Payment on Debt	17,315	17,315	17,350	17,350	17,350	17,350
<b>TOTAL - DEBT SERVICE</b>	<b>19,561</b>	<b>19,561</b>	<b>19,596</b>	<b>19,596</b>	<b>19,596</b>	<b>19,596</b>
<b>TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180</b>	<b>567,445</b>	<b>423,443</b>	<b>407,018</b>	<b>440,018</b>	<b>440,018</b>	<b>440,018</b>

# LEGAL DEPARTMENT - 190

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	138,914	119,342	122,753	168,301	168,301	168,301
Overtime	-	12	-	-	-	-
Payroll Taxes	10,628	9,174	9,391	12,876	12,876	12,876
Workmen's Compensation	477	198	442	606	606	606
<b>TOTAL - PERSONNEL SERVICES</b>	<b>150,019</b>	<b>128,726</b>	<b>132,586</b>	<b>181,783</b>	<b>181,783</b>	<b>181,783</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Consultant Services	85,650	89,544	100,000	49,003	49,003	49,003
Sub-Contract Work	4,000	3,405	-	-	-	-
Advertising/Publishing	1,500	-	-	-	-	-
Printing	775	481	600	600	600	600
Telephone	1,000	825	1,000	1,000	1,000	1,000
Miscellaneous	650	505	500	500	500	500
Maintenance Contracts	1,750	1,124	1,750	1,750	1,750	1,750
Rental Contracts	4,000	4,082	4,000	4,000	4,000	4,000
Office Supplies	2,175	2,168	3,000	2,492	2,492	2,492
Office Equipment	-	860	-	-	-	-
Office Furniture	-	-	-	508	508	508
Training	2,850	2,058	2,000	2,000	2,000	2,000
Auto Mileage	400	631	250	250	250	250
Publications	11,000	12,338	4,260	6,060	6,060	6,060
Association Dues	1,300	994	500	500	500	500
Special Projects	-	-	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>117,050</b>	<b>119,015</b>	<b>117,860</b>	<b>68,663</b>	<b>68,663</b>	<b>68,663</b>
<b>CAPTIAL OUTLAY</b>						
Capital Outlay	-	-	-	-	-	-

## LEGAL DEPARTMENT - 190

FY 2013 *Mid-Year* Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Department	2013 Finance	2013 Council
				Requested Amended Budget	Committee Proposed Amended Budget	Adopted Amended Budget
Capital Outlay - Office Furniture	-	-	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>	-	-	-	-	-	-
<b>TOTAL - LEGAL DEPARTMENT - 190</b>	<b>267,069</b>	<b>247,741</b>	<b>250,446</b>	<b>250,446</b>	<b>250,446</b>	<b>250,446</b>

# BUILDING DEPARTMENT - 200

FY 2013 Mid-Year Amended Budget

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amented Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
<b>PERSONNEL SERVICES</b>						
Salaries	624,998	623,304	614,882	550,382	550,382	550,382
Overtime	-	150	-	-	-	-
Payroll Taxes	48,198	44,899	47,048	43,948	43,948	43,948
Workmen's Compensation	14,177	13,071	14,042	13,892	13,892	13,892
<b>TOTAL - PERSONNEL SERVICES</b>	<b>687,373</b>	<b>681,424</b>	<b>675,972</b>	<b>608,222</b>	<b>608,222</b>	<b>608,222</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>						
Consultant Services	22,400	9,900	8,000	8,000	8,000	8,000
Sub-Contract Work	10,000	5,786	7,500	7,500	7,500	7,500
Advertising/Publishing	1,500	858	1,400	1,400	1,400	1,400
Printing	2,400	2,252	3,500	2,600	2,600	2,600
Telephone	16,500	13,654	12,000	10,200	10,200	10,200
Miscellaneous	1,700	1,224	1,500	2,000	2,000	2,000
Janitorial	27,000	24,879	26,000	26,000	26,000	26,000
Repairs - City Buildings	82,183	60,129	40,000	52,000	52,000	52,000
Emergency Repairs - City Buildings	-	-	22,662	22,662	22,662	22,662
Maintenance Contracts	7,000	8,113	7,000	8,100	8,100	8,100
Repairs - General	-	-	-	-	-	-
Grounds Maintenance	14,550	13,880	14,000	14,000	14,000	14,000
Rental Contracts	9,500	8,389	8,000	9,800	9,800	9,800
Office Supplies	6,000	4,311	4,000	2,250	2,250	2,250
Office Furniture	1,000	760	1,500	1,000	1,000	1,000
Small Equipment - Not Office	2,389	2,329	1,500	1,500	1,500	1,500
Small Tools	300	195	200	700	700	700
Specialty Supplies	100	33	-	-	-	-
Office Equipment	450	6,773	500	500	500	500
Uniforms	-	-	1,500	2,400	2,400	2,400
Training	5,300	4,888	4,000	4,900	4,900	4,900

# BUILDING DEPARTMENT - 200

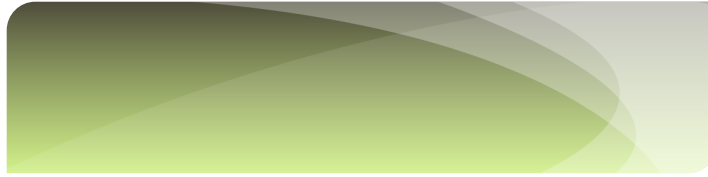
FY 2013 *Mid-Year Amended Budget*

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013	2013	2013
				Department Requested Amented Budget	Finance Committee Proposed Amended Budget	Council Adopted Amended Budget
Auto Mileage	600	315	-	-	-	-
Seminars	-	-	500	500	500	500
Publications	700	372	1,000	1,000	1,000	1,000
Association Dues	500	308	500	500	500	500
Job Health	1,000	207	500	500	500	500
Special Projects	8,000	-	3,000	15,000	15,000	15,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>221,072</b>	<b>169,555</b>	<b>170,262</b>	<b>195,012</b>	<b>195,012</b>	<b>195,012</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	6,328	-	-	-	-	-
Capital Outlay - Computers & Related	9,000	6,875	-	-	-	-
Capital Outlay - Improvements to Buildings	40,000	-	11,982	11,982	11,982	11,982
<b>TOTAL - CAPITAL OUTLAY</b>	<b>55,328</b>	<b>6,875</b>	<b>11,982</b>	<b>11,982</b>	<b>11,982</b>	<b>11,982</b>
<b>TOTAL - BUILDING DEPARTMENT - 200</b>	<b>963,773</b>	<b>857,854</b>	<b>858,216</b>	<b>815,216</b>	<b>815,216</b>	<b>815,216</b>



**GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR 2013 - AMENDED BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total
<b>Police</b>		Communications - Radios	Communication	466,108	<b>466,108</b>
<b>Public Works</b>		Heavy Equipment	Heavy Equip	59,000	
		Communicatons - Radios	Communication	15,766	
		Improvements to Buildings	Improvements	20,000	<b>94,766</b>
<b>Parks &amp; Recreation</b>		Equipment	Other	2,343	<b>2,343</b>
<b>Fire</b>	Fire & Rescue	Communications - Radios	Communication	160,695	
		Heavy Equipment	Equipment	11,719	<b>172,414</b>
<b>Information Technology</b>		Servers and Storage	Computer	33,000	<b>33,000</b>
<b>Building</b>		Window Installation	Building		
		Carry-over expenditure from FY 2012	Improvements	11,982	<b>11,982</b>
<b>TOTAL</b>					<b>\$ 780,613</b>



## SECTION II

### SPECIAL REVENUE FUNDS

## Special Revenue Funds

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A Special Revenue Fund used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City prepares budgets for eleven (11) Special Revenue Funds. The activities projected for each fund detailed in the Special Revenue Funds Section of this document.

### **Gasoline Taxes and Inspection Fee Fund**

The City established the Gasoline Taxes and Inspection Fees Fund to account for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, Petroleum Inspection Fees, and the City's 2-Cent Gasoline tax. State law requires the City to use State's gasoline taxes for operations and maintenance of streets and highways. The state law limits the use of the 4-Cent Gasoline Tax to resurfacing, restoring, and rehabilitating roads and bridges.

In 2004, the City increased its local gasoline tax from 1-cent to 2-cents. The expenditures of this revenue source are restricted to operations and maintenance of streets and highways.

### **TVA Tax Fund**

The City established the TVA Tax Fund to account for contributions to the School System. The expenditures of the revenue source are restricted to 65 percent for education and the remaining 35 percent for general purposes.

### **Senior Center Donation Fund**

The City established the Senior Center Donation Fund to account for operations of the City's Senior Center. Funds provided to the City for the Senior Center restricted use for the dedicated purpose.

### **Library Fund**

The City established the Library Fund to account for the financing and operations of the City Library. In 1989, Madison citizens approved a ½-mill property tax for library purposes and the resources and expenditures of the tax accounted for in this fund.

### **General Obligation Debt Collection Fund (formerly: *Water Distribution and Storage Project Fund*)**

The City established the Water Distribution and Storage Project Fund to account for the revenue sources from the ½-cent sales tax and the 5 ½ mill property taxes. The revenue sources of the 5 ½ mills are restricted to the expenditures for bonded debt.

## Special Revenue Funds

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### **Corrections and Court-ETC (Fines) Fund**

The City established the Corrections and Court-ETC (Fines) Fund to account for the expenditures of revenues from Correction and Court-Etc. fines. The expenditures are restricted to municipal court purposes.

### **Municipal Government Capital Improvement Fund**

The City established the Municipal Government Capital Improvement Fund to account for the expenditures of revenues received from the State of Alabama for capital improvements.

### **Domestic Violence Fund**

The City established the Domestic Violence Fund to account for expenditures of revenues received from the Alabama Department of Economic and Community Affairs (ADECA) and the City's General Fund to service the Violence Against Women grant.

### **State Forfeiture Fund**

The City established the State Forfeiture Fund to account for expenditures of revenues received from the State in relation to police arrests. The funds are earmarked for Police use only.

### **Federal Forfeiture Fund**

The City established the Federal Forfeiture Fund to account for expenditures of revenues received from the Federal Government in relation to police arrests. The funds are earmarked for Police use only.

### **CPR Fund**

The City established the CPR Fund to account for expenditures of revenues received from donations to the Fire Department. The funds are earmarked for Fire use only.

**SPECIAL REVENUE FUNDS**

**SUMMARY**

FY 2013 Mid-Year Amended Budget

	Fund # 20	Fund # 22	Fund # 28	Fund # 70	Fund # 71	Fund # 74	Fund # 76	Fund # 78	Fund # 29	Fund # 80	Fund # 77	Fund # 82	
	Gas Tax Fund	TVA Tax Fund	Senior Center Donation Fund	Library Fund	General Obligation Bond Collection Fund	Corrections and Court-Etc. Fines Fund	Municipal Government Capital Improvement Fund	Domestic Violence Grant Fund	Street Repair and Maintenance	State Forfeiture	Federal Forfeiture	CPR Fund	Total Budget
<b>REVENUES</b>													
TVA Tax Proceeds	\$ -	\$ 78,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,055
Motor Fuel	1,212,000	-	-	-	-	-	-	-	-	-	-	-	1,212,000
Grant	-	-	-	-	-	-	-	31,325	-	-	-	-	31,325
Sales Taxes - General Obligation Debt	-	-	-	-	2,700,000	-	-	-	-	-	-	-	2,700,000
Sales Taxes - 2 Cents - Shoppes of Madison	-	-	-	-	800,278	-	-	-	-	-	-	-	800,278
Sales Taxes - 1/2 Cent - Shoppes of Madison	-	-	-	-	200,069	-	-	-	-	-	-	-	200,069
Property Taxes - 5 1/2 mil	-	-	-	295,000	3,200,000	-	-	-	-	-	-	-	3,495,000
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	235,900	-	-	-	-	-	-	235,900
Investment Earnings	1,200	100	20	150	6,000	-	645	-	27	-	1	5	8,148
Contributions and Donations	-	-	700	-	-	-	-	-	-	11	-	120	831
Other	-	-	-	5,000	-	-	967,220	-	-	44,000	-	1,412	1,017,632
<b>TOTAL REVENUES</b>	<b>1,213,200</b>	<b>78,155</b>	<b>720</b>	<b>300,150</b>	<b>6,906,347</b>	<b>235,900</b>	<b>967,865</b>	<b>31,325</b>	<b>27</b>	<b>44,011</b>	<b>1</b>	<b>1,537</b>	<b>9,779,238</b>
<b>OTHER SOURCES</b>													
Transfers In	-	-	-	269,047	-	-	-	-	-	-	-	-	269,047
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,047</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,213,200</b>	<b>78,155</b>	<b>720</b>	<b>569,197</b>	<b>6,906,347</b>	<b>235,900</b>	<b>967,865</b>	<b>31,325</b>	<b>27</b>	<b>44,011</b>	<b>1</b>	<b>1,537</b>	<b>10,048,285</b>
<b>EXPENDITURES</b>													
General Administration	-	50,736	-	553,996	6,000	-	-	-	-	-	-	-	610,732
Police Department	-	-	-	-	-	-	-	31,325	-	60,670	1,500	-	93,495
Public Works Department	1,087,960	-	-	-	-	-	-	-	52,302	-	-	-	1,140,262
Fire Department	-	-	-	-	-	-	-	-	-	-	-	7,300	7,300
Recreation Department	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Center	-	-	1,020	-	-	-	-	-	-	-	-	-	1,020
Capital Outlay	-	-	9,500	-	-	-	-	-	-	-	-	-	9,500
<b>TOTAL EXPENDITURES</b>	<b>1,087,960</b>	<b>50,736</b>	<b>10,520</b>	<b>553,996</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>31,325</b>	<b>52,302</b>	<b>60,670</b>	<b>1,500</b>	<b>7,300</b>	<b>1,862,309</b>
<b>OTHER USES</b>													
Transfers Out - General Fund	-	34,974	-	-	2,500,000	204,831	610,418	-	-	-	-	-	3,350,223
Transfers Out - Debt Service Funds	-	-	-	-	3,451,032	-	-	-	-	-	-	-	3,451,032
Transfers Out - Debt Service - 2011 Taxable Bonds	-	-	-	-	909,019	-	-	-	-	-	-	-	909,019
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>34,974</b>	<b>-</b>	<b>-</b>	<b>6,860,051</b>	<b>204,831</b>	<b>610,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,710,274</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,087,960</b>	<b>85,710</b>	<b>10,520</b>	<b>553,996</b>	<b>6,866,051</b>	<b>204,831</b>	<b>610,418</b>	<b>31,325</b>	<b>52,302</b>	<b>60,670</b>	<b>1,500</b>	<b>7,300</b>	<b>9,572,583</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>													
<b>EXPENDITURES AND OTHER USES</b>	<b>125,240</b>	<b>(7,555)</b>	<b>(9,800)</b>	<b>15,201</b>	<b>40,296</b>	<b>31,069</b>	<b>357,447</b>	<b>-</b>	<b>(52,275)</b>	<b>(16,659)</b>	<b>(1,499)</b>	<b>(5,763)</b>	<b>475,702</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>200,511</b>	<b>7,769</b>	<b>23,547</b>	<b>27,178</b>	<b>1,373,929</b>	<b>157,157</b>	<b>367,384</b>	<b>2,385</b>	<b>52,329</b>	<b>17,792</b>	<b>2,200</b>	<b>6,804</b>	<b>2,238,985</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 325,751</b>	<b>\$ 214</b>	<b>\$ 13,747</b>	<b>\$ 42,379</b>	<b>\$ 1,414,225</b>	<b>\$ 188,226</b>	<b>\$ 724,831</b>	<b>\$ 2,385</b>	<b>\$ 54</b>	<b>\$ 1,133</b>	<b>\$ 701</b>	<b>\$ 1,041</b>	<b>\$ 2,714,687</b>

**GAS TAX FUNDS**  
**Summary**  
*FY 2013 Mid-Year Amended Budget*

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
2 Cent Gas Tax	7005-00	385,000	381,779	385,000	385,000
4 Cent Gas Tax	7002-00	216,000	226,035	240,000	240,000
5 Cent Gas Tax	7006-00	60,000	75,291	82,000	82,000
7 Cent Gas Tax	7004-00	420,000	440,505	480,000	480,000
Excise Tax	7009-00	3,000	3,986	4,000	4,000
Petroleum Inspection Fees	7003-00	14,000	15,232	16,000	16,000
Street Signs	7006-00	-	-	-	5,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>1,098,000</b>	<b>1,142,828</b>	<b>1,207,000</b>	<b>1,212,000</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income - 2 Cent Gas Tax	6030-24	55	91	55	55
Interest Income - 4 Cent Gas Tax	6030-22	714	875	714	714
Investment Income - 5 Cent Gas Tax	6030-25	326	579	326	326
Investment Income - 7 Cent Gas Tax	6030-21	55	32	55	55
Investment Income - Excise Tax	6030-26	19	19	19	19
Investment Income - Petro Inspection Fees	6030-23	31	46	31	31
Investment Income - Street Signs - Subdivision	6030-27	-	-	-	-
<b>TOTAL INVESTMENT REVENUES</b>		<b>1,200</b>	<b>1,642</b>	<b>1,200</b>	<b>1,200</b>
<b>OTHER REVENUES</b>					
Miscellaneous	5600-00	-	850	-	-
<b>TOTAL - REVENUES</b>		<b>1,099,200</b>	<b>1,145,320</b>	<b>1,208,200</b>	<b>1,213,200</b>

# GAS TAX FUNDS

## Summary

FY 2013 Mid-Year Amended Budget

### GAS TAX FUNDS - Fund # 20

					2013 Council Adopted Amended Budget
Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Sub-Contract Work	1930-00	277,020	285,563	150,000	150,000
Miscellaneous	2170-00	-	35	-	-
Utilities	2131-00	465,960	445,416	445,960	445,960
Rental Contracts	2314-00	2,256	-	-	-
Small Tools	2404-00	-	-	-	-
Specialty Supplies - Roads	2405-31	-	-	-	-
Specialty Supplies - Roads - Projects - 2 Cents	2405-02	-	-	147,000	147,000
Specialty Supplies - Roads - Projects - 4 Cents	2405-04	220,000	229,833	302,500	302,500
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	15,000	11,821	24,490	24,490
Specialty Supplies - Signals	2405-37	25,000	22,893	13,010	13,010
Special Projects - Street Signs - Subdivision	2931-31	-	-	-	5,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>1,005,236</b>	<b>995,561</b>	<b>1,082,960</b>	<b>1,087,960</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Heavy Equipment	2951-01	45,703	36,440	-	-
Capital Outlay - Vehicles	2951-02	21,297	21,297	-	-
Capital Outlay - Other Equipment	2951-09	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>67,000</b>	<b>57,737</b>	<b>-</b>	<b>-</b>

**GAS TAX FUNDS**  
**Summary**  
*FY 2013 Mid-Year Amended Budget*

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>TOTAL - EXPENDITURES</b>		<b>1,072,236</b>	<b>1,053,298</b>	<b>1,082,960</b>	<b>1,087,960</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>		<b>26,964</b>	<b>92,022</b>	<b>125,240</b>	<b>125,240</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>108,489</b>	<b>108,489</b>	<b>200,511</b>	<b>200,511</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>135,453</b>	<b>200,511</b>	<b>325,751</b>	<b>325,751</b>



## 2 CENT GAS TAX

FY 2013 Mid-Year Amended Budget

### GAS TAX FUNDS - Fund # 20

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Approved Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
2 Cent Gas Tax	7005-00	385,000	381,779	385,000	385,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - 2 Cent	6030-24	55	91	55	55
<b>TOTAL - REVENUES</b>		<b>385,055</b>	<b>381,870</b>	<b>385,055</b>	<b>385,055</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Sub-Contract Work	1930-00	277,020	285,563	150,000	150,000
Miscellaneous	2170-00	-	35	-	-
Utilities	2131-00	-	-	-	-
Rental Contracts	2314-00	2,256	-	-	-
Specialty Supplies - Roads - Projects - 2 Cents	2405-02	-	-	147,000	147,000
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	15,000	11,821	24,490	24,490
Specialty Supplies - Signals	2405-37	25,000	22,893	13,010	13,010
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>319,276</b>	<b>320,312</b>	<b>334,500</b>	<b>334,500</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Heavy Equipment	2951-01	45,703	36,440	-	-
Capital Outlay - Vehicles	2951-02	21,297	21,297	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>67,000</b>	<b>57,737</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>386,276</b>	<b>378,049</b>	<b>334,500</b>	<b>334,500</b>

**4 CENT GAS TAX**  
**FY 2013 Mid-Year Amended Budget**

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
4 Cent Gas Tax	7002-00	216,000	226,035	240,000	240,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - 4 Cent	6030-22	714	875	714	714
<b>TOTAL - REVENUES</b>		<b>216,714</b>	<b>226,910</b>	<b>240,714</b>	<b>240,714</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - Roads	2405-31	-	-	-	-
Specialty Supplies - Roads - Projects - 4 Cents	2405-04	220,000	229,833	302,500	302,500
Specialty Supplies - Signals	2405-37	-	-	-	-
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>220,000</b>	<b>229,833</b>	<b>302,500</b>	<b>302,500</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>220,000</b>	<b>229,833</b>	<b>302,500</b>	<b>302,500</b>

**5 CENT GAS TAX**  
**FY 2013 Mid-Year Amended Budget**

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Approved Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
5 Cent Gas Tax	7006-00	60,000	75,291	82,000	82,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - 5 Cent	6030-25	326	579	326	326
<b>TOTAL - REVENUES</b>		<b>60,326</b>	<b>75,870</b>	<b>82,326</b>	<b>82,326</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - Roads	2405-31	-	-	-	-
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	-	-	-	-
Specialty Supplies - Signals	2405-37	-	-	-	-
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**7 CENT GAS TAX**  
**FY 2013 Mid-Year Amended Budget**

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Approved Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
7 Cent Gas Tax	7004-00	420,000	440,505	480,000	480,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - 7 Cent	6030-21	55	32	55	55
<b>TOTAL - REVENUES</b>		<b>420,055</b>	<b>440,537</b>	<b>480,055</b>	<b>480,055</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Utilities	2131-00	465,960	445,416	445,960	445,960
Rental Contracts	2314-00	-	-	-	-
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	-	-	-	-
Specialty Supplies - Signals	2405-37	-	-	-	-
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>465,960</b>	<b>445,416</b>	<b>445,960</b>	<b>445,960</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>465,960</b>	<b>445,416</b>	<b>445,960</b>	<b>445,960</b>

**EXCISE GAS TAX**  
*FY 2013 Mid-Year Amended Budget*

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Approved Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Excise Gas Tax	7009-00	3,000	3,986	4,000	4,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - Excise Gas Tax	6030-26	19	19	19	19
<b>TOTAL - REVENUES</b>		<b>3,019</b>	<b>4,005</b>	<b>4,019</b>	<b>4,019</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - Roads	2405-31	-	-	-	-
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	-	-	-	-
Specialty Supplies - Signals	2405-37	-	-	-	-
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PETROLEUM INSPECTION FEES

*FY 2013 Mid-Year Amended Budget*

**GAS TAX FUNDS - Fund # 20**

		2012	2012	2013	2013
		Amended	Audited	Adpoted	Council
		Budget	Amounts	Budget	Approved
Description	Account Number				Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Petroleum Inspection Fees	7003-00	14,000	15,232	16,000	16,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - Petroleum Inspection Fees	6030-23	31	46	31	31
<b>TOTAL - REVENUES</b>		<b>14,031</b>	<b>15,278</b>	<b>16,031</b>	<b>16,031</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - Roads	2405-31	-	-	-	-
Specialty Supplies - Drainage	2405-33	-	-	-	-
Specialty Supplies - Signs	2405-36	-	-	-	-
Specialty Supplies - Signals	2405-37	-	-	-	-
Special Projects - Roads	2931-31	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**STREET SIGNS**  
**FY 2013 Mid-Year Amended Budget**

**GAS TAX FUNDS - Fund # 20**

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Approved Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Signs - Subdivision - Specialty - Revenue	5185-00	-	-	-	5,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - Street Signs	6030-27	-	-	-	-
<b>TOTAL - REVENUES</b>		-	-	-	<b>5,000</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Miscellaneous	2170-00	-	-	-	-
Specialty Supplies - Signs - Subdivision	2405-38	-	-	-	5,000
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		-	-	-	<b>5,000</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	2951-00	-	-	-	-
Capital Outlay - Streets	2951-20	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - PETROLEUM INSPECTION FEE EXPENDITURES</b>		-	-	-	<b>5,000</b>

**TVA TAX FUND**  
FY 2013 *Mid-Year* Amended Budget

TVA TAX - Fund # 22

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
TVA Tax Proceeds	7001-00	78,055	96,660	78,055	78,055
<b>INVESTMENT EARNINGS</b>					
Interest Income - TVA Tax	6030-20	100	179	100	100
<b>TOTAL - REVENUES</b>		<b>78,155</b>	<b>96,839</b>	<b>78,155</b>	<b>78,155</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Madison City Schools - transfer out	5030-01	50,736	62,829	50,736	50,736
<b>OTHER FINANCING USES</b>					
Transfers Out - General Fund	5090-10	27,319	33,831	34,974	34,974
<b>TOTAL - EXPENDITURES</b>		<b>78,055</b>	<b>96,660</b>	<b>85,710</b>	<b>85,710</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		<b>100</b>	<b>179</b>	<b>(7,555)</b>	<b>(7,555)</b>
<b>FUND BALANCE - OCTOBER 1</b>					
		<b>7,590</b>	<b>7,590</b>	<b>7,769</b>	<b>7,769</b>
<b>FUND BALANCE - SEPTEMBER 30</b>					
		<b>7,690</b>	<b>7,769</b>	<b>214</b>	<b>214</b>



# SENIOR CENTER DONATION FUND

FY 2013 Mid-Year Amended Budget

## SENIOR CENTER DONATION FUND - Fund # 28

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
Donation	7002-00	1,000	356	300	700
<b>INVESTMENT EARNINGS</b>					
Interest Income - Senior Center Donations	6030-22	20	72	20	20
<b>TOTAL - REVENUES</b>		<b>1,020</b>	<b>428</b>	<b>320</b>	<b>720</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Miscellaneous	2170-00	1,020	1,432	1,020	1,020
Repairs - City Buildings	2211-00	-	3,331	-	-
Office Supplies	2401-00	-	1,893	-	-
Office Furniture	2402-00	-	3,116	-	-
Office Equipment	2406-00	-	294	-	-
Rental Contracts	2314-00	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>1,020</b>	<b>10,066</b>	<b>1,020</b>	<b>1,020</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay		3,000	1,129	-	-
Capital Outlay - Office Furniture		-	-	3,000	3,000
Capital Outlay - Computers & Related		-	-	3,000	3,000
Capital Outlay - Improvements to Buildings		25,844	-	3,500	3,500
<b>TOTAL - CAPITAL OUTLAY</b>		<b>28,844</b>	<b>1,129</b>	<b>9,500</b>	<b>9,500</b>

# SENIOR CENTER DONATION FUND

FY 2013 *Mid-Year* Amended Budget

## SENIOR CENTER DONATION FUND - Fund # 28

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
TOTAL - EXPENDITURES		29,864	11,195	10,520	10,520
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(28,844)	(10,767)	(10,200)	(9,800)
FUND BALANCE - OCTOBER 1		34,314	34,314	23,547	23,547
FUND BALANCE - SEPTEMBER 30		5,470	23,547	13,347	13,747

**LIBRARY FUND**  
FY 2013 Mid-Year Amended Budget

LIBRARY FUND - Fund # 70

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Library Tax - 1/2 mill	7006-00	289,652	290,849	295,000	295,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - Library	6030-20	750	148	150	150
<b>OTHER REVENUES</b>					
Miscellaneous	5600-00	-	10,162	5,000	5,000
Donations	6005-00	-	18,000	-	-
<b>TOTAL OTHER REVENUES</b>		-	28,162	5,000	5,000
<b>OTHER FINANCING SOURCES</b>					
Transfers In	3910-00	269,047	253,824	269,047	269,047
<b>TOTAL - REVENUES</b>		<b>559,449</b>	<b>572,983</b>	<b>569,197</b>	<b>569,197</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Telephone	2121-00	3,200	3,551	3,450	3,450
Utilities	2131-00	35,701	38,279	35,701	35,701
Miscellaneous	2170-00	-	-	-	-
Repairs - City Buildings	2211-00	10,000	17,670	10,000	10,000
Grounds Maintenance	2216-00	6,500	6,310	6,500	6,500
Rental Contracts	2314-00	13,000	8,539	13,000	13,000
Library Services	2925-00	485,345	485,345	485,345	485,345

**LIBRARY FUND**  
FY 2013 *Mid-Year* Amended Budget

LIBRARY FUND - Fund # 70

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>553,746</b>	<b>559,694</b>	<b>553,996</b>	<b>553,996</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay - Improvements to Buildings	2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - LIBRARY FUND EXPENDITURES</b>		<b>553,746</b>	<b>559,694</b>	<b>553,996</b>	<b>553,996</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>		<b>5,703</b>	<b>13,289</b>	<b>15,201</b>	<b>15,201</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>13,889</b>	<b>13,889</b>	<b>27,178</b>	<b>27,178</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>19,592</b>	<b>27,178</b>	<b>42,379</b>	<b>42,379</b>

# GENERAL OBLIGATION BOND COLLECTION FUND

(formerly: Water Distribution and Storage Project Fund)

FY 2013 Mid-Year Amended Budget

## DEBT SERVICE FUND - Fund # 71

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>TAXES</b>					
5 1/2 Mil Ad Valorem Tax		3,200,000	3,199,284	3,200,000	3,200,000
1/2 Cent Sales Tax - General Debt Service		2,725,000	2,740,293	2,700,000	2,700,000
2-Cents Sales Tax - Shoppes of Madison		-	412,773	800,278	800,278
1/2 Cent Sales Tax - Shoppes of Madison		-	103,393	200,069	200,069
<b>TOTAL TAXES</b>		<b>5,925,000</b>	<b>6,455,743</b>	<b>6,900,347</b>	<b>6,900,347</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income - Debt Service	6030-21	6,500	6,091	6,000	6,000
<b>OTHER REVENUES</b>					
Miscellaneous	5600-00	-	-	-	-
<b>TOTAL - REVENUES</b>		<b>5,931,500</b>	<b>6,461,834</b>	<b>6,906,347</b>	<b>6,906,347</b>
<b>EXPENDITURES</b>					
<b>General Administration</b>					
Miscellaneous	2170-00	5,500	4,453	6,000	6,000
<b>OTHER FINANCING USES</b>					
Transfers Out - Capital Replacement		-	-	-	-
Transfers Out - General Fund		2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out - Debt Service - G.O Bonds		3,705,988	3,411,962	3,451,032	3,451,032
Transfers Out - Debt Service - 2011 Taxable		-	-	909,019	909,019

# GENERAL OBLIGATION BOND COLLECTION FUND

*(formerly: Water Distribution and Storage Project Fund)*

FY 2013 Mid-Year Amended Budget

## DEBT SERVICE FUND - Fund # 71

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
TOTAL - OTHER FINANCING USES		6,205,988	5,911,962	6,860,051	6,860,051
TOTAL - EXPENDITURES		6,211,488	5,916,415	6,866,051	6,866,051
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(279,988)	545,419	40,296	40,296
FUND BALANCE - OCTOBER 1		828,510	828,510	1,373,929	1,373,929
FUND BALANCE - SEPTEMBER 30		548,522	1,373,929	1,414,225	1,414,225

# COURT CORRECTIONS FUND

FY 2013 *Mid-Year* Amended Budget

Court Corrections Fund - Fund # 74

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>FINES</b>					
Corrections Court Cost	5020-10	192,639	231,142	215,000	215,000
ETC Court Cost	5020-20	3,875	10,080	9,300	9,300
Clerk's Judicial Admin Fund	5020-50	1,900	15,224	9,700	9,700
Solicitor's Fund	5020-60	-	13,492	1,900	1,900
<b>TOTAL FINES</b>		<b>198,414</b>	<b>269,938</b>	<b>235,900</b>	<b>235,900</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	-	1	-	-
<b>TOTAL - REVENUES</b>		<b>198,414</b>	<b>269,939</b>	<b>235,900</b>	<b>235,900</b>
<b>EXPENDITURES</b>					
<b>OTHER FINANCINC USES</b>					
Transfers Out - To General Fund	5090-10	188,331	188,331	204,831	204,831
<b>TOTAL - EXPENDITURES</b>		<b>188,331</b>	<b>188,331</b>	<b>204,831</b>	<b>204,831</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		<b>10,083</b>	<b>81,608</b>	<b>31,069</b>	<b>31,069</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>81,606</b>	<b>81,606</b>	<b>157,157</b>	<b>157,157</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>91,689</b>	<b>163,214</b>	<b>188,226</b>	<b>188,226</b>

# MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND

FY 2013 *Mid-Year* Amended Budget

## MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND - Fund # 76

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	645	1,516	645	645
<b>OTHER REVENUES</b>					
Other	7676-00	362,066	362,066	362,000	967,220
<b>TOTAL - REVENUES</b>		<b>362,711</b>	<b>363,582</b>	<b>362,645</b>	<b>967,865</b>
<b>EXPENDITURES</b>					
<b>OTHER FINANCINS USES</b>					
Transfers Out	5090-10	280,000	430,000	-	610,418
<b>TOTAL - EXPENDITURES</b>		<b>280,000</b>	<b>430,000</b>	<b>-</b>	<b>610,418</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		<b>82,711</b>	<b>(66,418)</b>	<b>362,645</b>	<b>357,447</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>433,802</b>	<b>433,802</b>	<b>367,384</b>	<b>367,384</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>516,513</b>	<b>367,384</b>	<b>730,029</b>	<b>724,831</b>



# DOMESTIC VIOLENCE FUND

FY 2013 *Mid-Year* Amended Budget

Domestic Violence Fund - Fund # 78

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Grant Revenue	7003-00	11,500	381	25,726	31,325
<b>OTHER FINANCING SOURCES</b>					
Transfers In	6030-23	8,000	31,764	3,000	-
<b>TOTAL - REVENUES</b>		<b>19,500</b>	<b>32,145</b>	<b>28,726</b>	<b>31,325</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Salaries	1101-00	11,500	25,009	22,106	23,236
Employee Retirement	1301-00	1,099	2,146	2,000	2,414
Payroll Taxes	1304-00	880	1,913	1,760	2,152
Insurance	1336-00	3,420	1,647	1,660	1,830
Training	2701-00	1,017	-	-	-
Workers' Compensation	2801-00	567	1,430	1,200	1,693
Victim's Expense	2910-00	1,017	-	-	-
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>19,500</b>	<b>32,145</b>	<b>28,726</b>	<b>31,325</b>
<b>TOTAL - EXPENDITURES</b>		<b>19,500</b>	<b>32,145</b>	<b>28,726</b>	<b>31,325</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		-	-	-	-
<b>FUND BALANCE - OCTOBER 1</b>		<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>

# STREET REPAIR AND MAINTENANCE FUND

FY 2013 Mid-Year Amended Budget

## Street Repair & Maintenance - Fund # 29

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	-	27	-	27
<b>OTHER FINANCING SOURCES</b>					
Transfers In - Component Units	3910-10	-	52,302	-	-
<b>TOTAL - REVENUES</b>		-	<b>52,329</b>	-	<b>27</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Miscellaneous	2170-00	-	-	-	-
Specialty Supplies - Roads	2405-31	-	-	344,284	52,302
<b>TOTAL - OPERATING EXPENDITURES</b>		-	-	<b>344,284</b>	<b>52,302</b>
<b>TOTAL - EXPENDITURES</b>		-	-	<b>344,284</b>	<b>52,302</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		-	<b>52,329</b>	<b>(344,284)</b>	<b>(52,275)</b>
<b>FUND BALANCE - OCTOBER 1</b>		-	-	<b>52,329</b>	<b>52,329</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		-	<b>52,329</b>	<b>(291,955)</b>	<b>54</b>

# STATE FORFEITURE

FY 2013 *Mid-Year* Amended Budget

State Forfeiture - Fund # 80

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
State Forfeiture	6410-00	-	-	-	44,000
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	-	-	-	11
<b>OTHER FINANCING SOURCES</b>					
Transfers In - establishing fund	3910-00	-	-	-	-
<b>TOTAL - REVENUES</b>		-	-	-	<b>44,011</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Specialty Supplies - State Forfeiture	2405-99	-	-	-	200
<b>CAPITAL OUTLAY</b>					
Capital Outlay - State Forfeiture	2951-99	-	-	-	60,470
<b>TOTAL - EXPENDITURES</b>		-	-	-	<b>60,670</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		-	-	-	<b>(16,659)</b>
<b>FUND BALANCE - OCTOBER 1</b>		-	-	-	<b>17,792</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		-	-	-	<b>1,133</b>

# FEDERAL FORFEITURE

FY 2013 *Mid-Year* Amended Budget

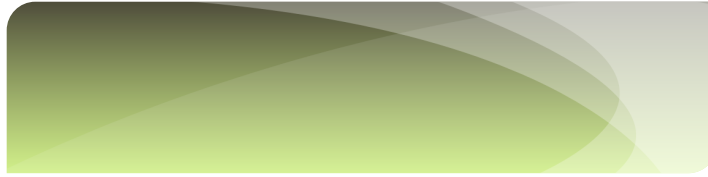
Federal Forfeiture - Fund # 77

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Federal Forfeiture	6420-00	-	-	-	-
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	-	-	-	1
<b>OTHER FINANCING SOURCES</b>					
Transfers In - establishing fund	3910-00	-	-	-	-
<b>TOTAL - REVENUES</b>		-	-	-	1
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Uniforms - Federal Forfeiture	2436-00	-	-	-	1,500
<b>CAPITAL OUTLAY</b>					
Capital Outlay - State Forfeiture	2951-99	-	-	-	-
<b>TOTAL - EXPENDITURES</b>		-	-	-	1,500
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		-	-	-	(1,499)
<b>FUND BALANCE - OCTOBER 1</b>		-	-	-	2,200
<b>FUND BALANCE - SEPTEMBER 30</b>		-	-	-	701

**C P R F U N D**  
**FY 2013 Mid-Year Amended Budget**

CPR Fund - Fund # 82

Description	Account Number	2012 Amended Budget	2012 Audited Amounts	2013 Adpoted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>					
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
Donations	6005-00	-	-	-	120
<b>OTHER REVENUES</b>					
Miscellaneous	5600-00	-	-	-	1,412
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-20	-	-	-	5
<b>TOTAL - REVENUES</b>		-	-	-	<b>1,537</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Training	2701-00	-	-	-	7,300
Safety Handout Booklet	7587-00	-	-	-	
<b>TOTAL OPERATING EXPENDITURES</b>		-	-	-	<b>7,300</b>
<b>TOTAL - EXPENDITURES</b>		-	-	-	<b>7,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
		-	-	-	<b>(5,763)</b>
<b>FUND BALANCE - OCTOBER 1</b>		-	-	-	<b>6,804</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		-	-	-	<b>1,041</b>



City of Madison  
Alabama

# SECTION III

## DEBT SERVICE FUNDS

## Debt Service Funds

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**Debt Service Funds** are used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The activities of the funds detailed in Debt Service Funds Section of this document.

### **LONG-TERM DEBT POLICIES AND OBJECTIVES**

The City Council has determined that debt issuance is a viable method of financing major capital improvements projects. The City's fiscal policy restricts the use of bond proceeds to major capital improvements projects. It is the policy of the City not to use Bond proceeds for operating purposes.

The majority of the City's long-term debt used to finance infrastructures (streets, sidewalks, bridges, and drainage) needs and traditional government services such as fire stations, improvements to City facilities, library, and park improvements.

The following discussions highlight the City's legal restrictions and requirements relating to debt issuance, types of debt issuance, and the impact of the capital improvements program on City operations and debt service amounts.

### **Authorization to Issue Debt and Legal Debt Margin**

The Constitution of Alabama provides that cities having a population of six thousand or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated within the City. The Constitution of Alabama excludes from the debt limit bonds or other obligations, which issued for the purpose of acquiring and providing schoolhouses, waterworks, and sewer.

### **Impact of Capital Improvement Program**

The City recognizes that debt issuance for capital projects will have an impact on future operating budgets. The projected growth of the general operating budget includes the expenditures applicable to the operations of capital improvement programs. The debt service payments for the general obligation bonds will not affect the general operating budget. The dedicated 5 ½-mill property taxes and ½-cent sales tax provide 100% of the debt service payments for the general obligation bonds.

**DEBT SERVICE FUNDS**  
**MADISON CITY AND MADISON SCHOOLS**  
**SUMMARY**  
**FY 2013 Mid-Year Amended Budget**

Description	<u>City</u>		<u>School</u>		Total
	Debt Service		Debt Service		
	Funds	Fund	Fund	Fund	
	Funds # 44 & # 48		Fund # 46		
OTHER FINANCING SOURCES					
Transfers In	\$	4,360,051	\$	4,886,195	\$ 9,246,246
Total - Other Financing Sources		4,360,051		4,886,195	9,246,246
DEBT SERVICE					
Interest Expense		2,772,220		3,991,195	6,763,415
Payment on Debt		1,615,000		895,000	2,510,000
Total - Debt Service		4,387,220		4,886,195	9,273,415
OTHER FINANCING SOURCES OVER (UNDER)					
DEBT SERVICE		(27,169)		-	(27,169)
FUND BALANCE - OCTOBER 1		575,384		8,142	583,526
FUND BALANCE - SEPTEMBER 30	\$	548,215	\$	8,142	\$ 556,357



**2005 DEBT SERVICE FUND**  
**FY 2013 *Mid-Year* Amended Budget**  
***Fund # 44***

Description	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>				
Interest Income	-	-	-	-
<b>Total - Revenues</b>	-	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Transfers In	1,048,563	1,043,244	1,770,756	1,770,756
<b>Total - Other Financing Sources</b>	<b>1,048,563</b>	<b>1,043,244</b>	<b>1,770,756</b>	<b>1,770,756</b>
<b>Total - Revenues and Other Financing Sources</b>	<b>1,048,563</b>	<b>1,043,244</b>	<b>1,770,756</b>	<b>1,770,756</b>
<b>DEBT SERVICE</b>				
Interest - 2005 Bond	863,563	863,563	852,925	852,925
Payment on Debt - 2005 Bond	185,000	185,000	945,000	945,000
<b>Total - Debt Service</b>	<b>1,048,563</b>	<b>1,048,563</b>	<b>1,797,925</b>	<b>1,797,925</b>
<b>Total - Expenditures</b>	<b>1,048,563</b>	<b>1,048,563</b>	<b>1,797,925</b>	<b>1,797,925</b>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(5,319)</b>	<b>(27,169)</b>	<b>(27,169)</b>
<b>FUND BALANCE - OCTOBER 1</b>	<b>431,783</b>	<b>431,783</b>	<b>426,464</b>	<b>426,464</b>
<b>FUND BALANCE - SEPTEMBER 31</b>	<b>431,783</b>	<b>426,464</b>	<b>399,295</b>	<b>399,295</b>

## GENERAL OBLIGATION WARRANTS

*SERIES 2005, DTD., April 1, 2005*

**FUND # 44**

YEAR	Principal	Interest	Total
2013	945,000.00	852,925.00	1,797,925.00
2014	995,000.00	798,587.50	1,793,587.50
2015	1,050,000.00	741,375.00	1,791,375.00
2016	1,435,000.00	681,000.00	2,116,000.00
2017	1,505,000.00	609,250.00	2,114,250.00
2018	1,580,000.00	534,000.00	2,114,000.00
2019	1,660,000.00	455,000.00	2,115,000.00
2020	1,750,000.00	372,000.00	2,122,000.00
2021	1,840,000.00	284,500.00	2,124,500.00
2022	1,935,000.00	192,500.00	2,127,500.00
2023	1,915,000.00	95,750.00	2,010,750.00
2024	0.00	0.00	0.00
2025	0.00	0.00	0.00
2026	0.00	0.00	0.00
2027	0.00	0.00	0.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>16,610,000.00</b>	<b>5,616,887.50</b>	<b>22,226,887.50</b>

## 2006 and 2011 DEBT SERVICE FUNDS

FY 2013 *Mid-year* Amended Budget

*Fund # 48*

	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>				
Interest Income - 2006 G.O. Warrants	\$ -	\$ -	\$ -	\$ -
Interest Income - 2011 G.O. Taxable Warrants	-	323	-	-
<b>TOTAL - REVENUES</b>	<b>-</b>	<b>323</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In - 2006 Bond	2,119,144	2,368,719	1,680,276	1,680,276
Transfers In - 2011-A Taxable Bond	-	-	909,019	909,019
Bond Proceeds - 2011 G.O. Taxable Bonds	-	-	-	-
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>2,119,144</b>	<b>2,368,719</b>	<b>2,589,295</b>	<b>2,589,295</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,119,144</b>	<b>2,369,042</b>	<b>2,589,295</b>	<b>2,589,295</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>				
General Administration - 2011 G.O. Taxable Warrants	-	-	-	-
Miscellaneous - 2006-A G.O. Warrants	-	-	-	-
Miscellaneous - 2011 G.O. Warrants	-	-	-	-
Bond Issue Costs - 2011 G.O. Warrants	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>				
Interest - 2006-A G.O. Warrants	1,648,719	1,648,719	1,635,276	1,635,276
Interest - 2011 G.O. Taxable Warrants	288,706	288,706	284,019	284,019
Payment on Debt - 2006-A G.O. Warrants	720,000	720,000	45,000	45,000
Payment on Debt - 2011 G.O. Taxable Warrants	-	-	625,000	625,000

## 2006 and 2011 DEBT SERVICE FUNDS

FY 2013 *Mid-year* Amended Budget

*Fund # 48*

	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Council Adopted Amended Budget
<b>TOTAL - DEBT SERVICE</b>	<b>2,657,425</b>	<b>2,657,425</b>	<b>2,589,295</b>	<b>2,589,295</b>
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	-
Bond Issue Discount	-	-	-	-
<b>TOTAL - OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - EXPENDITURES/EXPENSES AND OTHER USES</b>	<b>2,657,425</b>	<b>2,657,425</b>	<b>2,589,295</b>	<b>2,589,295</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(538,281)</b>	<b>(288,383)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - OCTOBER 1</b>	<b>437,293</b>	<b>437,293</b>	<b>148,910</b>	<b>148,910</b>
<b>FUND BALANCE - SEPTEMBER 30</b>	<b>\$ (100,988)</b>	<b>\$ 148,910</b>	<b>\$ 148,910</b>	<b>\$ 148,910</b>

## GENERAL OBLIGATION WARRANTS

*SERIES 2006, DTD., December 2006*

**FUND # 48**

YEAR	Principal	Interest	Total
2013	45,000.00	1,635,275.01	1,680,275.01
2014	50,000.00	1,633,493.76	1,683,493.76
2015	50,000.00	1,631,618.76	1,681,618.76
2016	50,000.00	1,629,743.76	1,679,743.76
2017	55,000.00	1,627,775.01	1,682,775.01
2018	55,000.00	1,625,643.76	1,680,643.76
2019	60,000.00	1,623,343.76	1,683,343.76
2020	60,000.00	1,620,943.76	1,680,943.76
2021	65,000.00	1,618,443.76	1,683,443.76
2022	65,000.00	1,615,843.76	1,680,843.76
2023	70,000.00	1,613,143.76	1,683,143.76
2024	1,850,000.00	1,570,118.76	3,420,118.76
2025	1,935,000.00	1,484,956.26	3,419,956.26
2026	2,020,000.00	1,395,968.76	3,415,968.76
2027	2,115,000.00	1,302,931.26	3,417,931.26
2028	2,215,000.00	1,205,506.26	3,420,506.26
2029	2,315,000.00	1,103,581.26	3,418,581.26
2030	2,420,000.00	997,043.76	3,417,043.76
2031	2,535,000.00	885,556.26	3,420,556.26
2032	2,650,000.00	770,550.01	3,420,550.01
2033	2,765,000.00	652,096.88	3,417,096.88
2034	2,895,000.00	522,856.25	3,417,856.25
2035	3,035,000.00	382,018.75	3,417,018.75
2036	3,185,000.00	234,293.75	3,419,293.75
2037	3,340,000.00	79,325.00	3,419,325.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>35,900,000.00</b>	<b>30,462,072.08</b>	<b>66,362,072.08</b>

## GENERAL OBLIGATION TAXABLE WARRANTS

*SERIES 2011, DTD., March 2011*

*THE SHOPPES OF MADISON*

*FUND # 48*

YEAR	Principal	Interest	Total
2013	625,000.00	284,018.50	909,018.50
2014	635,000.00	272,981.00	907,981.00
2015	650,000.00	256,881.00	906,881.00
2016	675,000.00	234,896.63	909,896.63
2017	700,000.00	208,312.26	908,312.26
2018	730,000.00	178,267.26	908,267.26
2019	760,000.00	145,472.26	905,472.26
2020	800,000.00	108,872.26	908,872.26
2021	840,000.00	67,364.26	907,364.26
2022	885,000.00	22,678.13	907,678.13
2023	0.00	0.00	0.00
2024	0.00	0.00	0.00
2025	0.00	0.00	0.00
2026	0.00	0.00	0.00
2027	0.00	0.00	0.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>7,300,000.00</b>	<b>1,779,743.56</b>	<b>9,079,743.56</b>

**CITY OF MADISON, ALABAMA  
GENERAL OBLIGATION WARRANTS**

**BONDS ISSUES: 2005 - 2006 - 2011**

**DEBT SERVICE REQUIREMENTS**

**Funds 44 & 48**

YEAR	Principal	Interest	Total
2013	1,615,000.00	2,772,218.51	4,387,218.51
2014	1,680,000.00	2,705,062.26	4,385,062.26
2015	1,750,000.00	2,629,874.76	4,379,874.76
2016	2,160,000.00	2,545,640.39	4,705,640.39
2017	2,260,000.00	2,445,337.27	4,705,337.27
2018	2,365,000.00	2,337,911.02	4,702,911.02
2019	2,480,000.00	2,223,816.02	4,703,816.02
2020	2,610,000.00	2,101,816.02	4,711,816.02
2021	2,745,000.00	1,970,308.02	4,715,308.02
2022	2,885,000.00	1,831,021.89	4,716,021.89
2023	1,985,000.00	1,708,893.76	3,693,893.76
2024	1,850,000.00	1,570,118.76	3,420,118.76
2025	1,935,000.00	1,484,956.26	3,419,956.26
2026	2,020,000.00	1,395,968.76	3,415,968.76
2027	2,115,000.00	1,302,931.26	3,417,931.26
2028	2,215,000.00	1,205,506.26	3,420,506.26
2029	2,315,000.00	1,103,581.26	3,418,581.26
2030	2,420,000.00	997,043.76	3,417,043.76
2031	2,535,000.00	885,556.26	3,420,556.26
2032	2,650,000.00	770,550.01	3,420,550.01
2033	2,765,000.00	652,096.88	3,417,096.88
2034	2,895,000.00	522,856.25	3,417,856.25
2035	3,035,000.00	382,018.75	3,417,018.75
2036	3,185,000.00	234,293.75	3,419,293.75
2037	3,340,000.00	79,325.00	3,419,325.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>59,810,000.00</b>	<b>37,858,703.14</b>	<b>97,668,703.14</b>

# MADISON CITY SCHOOLS DEBT SERVICE FUNDS

FY 2013 *Mid-Year* Amended Budget

Fund # 46

	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Budget	2013 Council Adopted Amended Budget
<b>REVENUES</b>				
Other Revenue	-	-	-	-
Interest Income	-	12,608		
<b>TOTAL - REVENUES</b>	-	<b>12,608</b>	-	-
<b>OTHER FINANCING SOURCES</b>				
Transfers In	5,746,057	3,901,508	4,886,195	4,886,195
Bond Proceeds	-	18,460,000	-	-
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>5,746,057</b>	<b>22,361,508</b>	<b>4,886,195</b>	<b>4,886,195</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,746,057</b>	<b>22,374,116</b>	<b>4,886,195</b>	<b>4,886,195</b>
<b>OPERATING EXPENDITURES</b>				
Administration	-	-		
Bond Issuance Costs	-	228,757		
<b>TOTAL - OPERATING EXPENDITURES</b>	-	<b>228,757</b>	-	-
<b>DEBT SERVICE</b>				
Interest	4,112,551	3,738,268	3,991,195	3,991,195
Payment on Debt	730,000	200,000	895,000	895,000
<b>TOTAL - DEBT SERVICE</b>	<b>4,842,551</b>	<b>3,938,268</b>	<b>4,886,195</b>	<b>4,886,195</b>
<b>OTHER FINANCING USES</b>				
Payment to Escrow Agent for Refunding of Bonds	-	18,192,764	-	-
Bond Issue Discounts	-	22,841	-	-



# MADISON CITY SCHOOLS DEBT SERVICE FUNDS

FY 2013 *Mid-Year* Amended Budget

Fund # 46

	2012 Amended Budget	2012 Audited Amounts	2013 Adopted Buddget	2013 Council Adopted Amended Budget
TOTAL - OTHER FINANCING USES	-	18,215,605	-	-
TOTAL EXPENDITURES AND OTHER USES	4,842,551	22,382,630	4,886,195	4,886,195
REVENUES AND FINANCING SOURCES OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING USES	903,506	(8,514)	-	-
FUND BALANCE - OCTOBER 1	16,657	16,657	8,143	8,143
FUND BALANCE - SEPTEMBER 30	920,163	8,143	8,143	8,143

# GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2008, DTD., May 1, 2008

Fund # 46

YEAR	Principal	Interest	Total
2013	95,000.00	530,058.76	625,058.76
2014	100,000.00	526,596.26	626,596.26
2015	250,000.00	520,171.26	770,171.26
2016	255,000.00	510,701.26	765,701.26
2017	265,000.00	500,688.76	765,688.76
2018	285,000.00	489,821.26	774,821.26
2019	290,000.00	478,321.26	768,321.26
2020	885,000.00	454,821.26	1,339,821.26
2021	1,220,000.00	411,501.26	1,631,501.26
2022	1,260,000.00	357,531.26	1,617,531.26
2023	1,325,000.00	298,540.63	1,623,540.63
2024	2,280,000.00	213,750.00	2,493,750.00
2025	3,360,000.00	79,800.00	3,439,800.00
2026	0.00	0.00	0.00
2027	0.00	0.00	0.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>11,870,000.00</b>	<b>5,372,303.23</b>	<b>17,242,303.23</b>

## GENERAL OBLIGATION SCHOOL WARRANTS

*SERIES 2009, DTD., August 1, 2009*

**Fund # 46**

YEAR	Principal	Interest	Total
2013	100,000.00	2,617,411.26	2,717,411.26
2014	100,000.00	2,613,411.26	2,713,411.26
2015	100,000.00	2,609,411.26	2,709,411.26
2016	100,000.00	2,605,911.26	2,705,911.26
2017	100,000.00	2,602,723.76	2,702,723.76
2018	100,000.00	2,599,223.76	2,699,223.76
2019	100,000.00	2,595,536.26	2,695,536.26
2020	100,000.00	2,591,711.26	2,691,711.26
2021	0.00	2,589,761.26	2,589,761.26
2022	0.00	2,589,761.26	2,589,761.26
2023	0.00	2,589,761.26	2,589,761.26
2024	0.00	2,589,761.26	2,589,761.26
2025	0.00	2,589,761.26	2,589,761.26
2026	2,000,000.00	2,537,261.26	4,537,261.26
2027	2,540,000.00	2,418,086.26	4,958,086.26
2028	2,540,000.00	2,284,736.26	4,824,736.26
2029	2,190,000.00	2,163,311.26	4,353,311.26
2030	2,305,000.00	2,049,495.63	4,354,495.63
2031	2,430,000.00	1,926,642.50	4,356,642.50
2032	2,560,000.00	1,795,655.00	4,355,655.00
2033	4,070,000.00	1,621,617.50	5,691,617.50
2034	4,285,000.00	1,402,298.75	5,687,298.75
2035	4,515,000.00	1,174,120.63	5,689,120.63
2036	4,755,000.00	936,576.88	5,691,576.88
2037	5,005,000.00	685,851.25	5,690,851.25
2038	5,270,000.00	421,270.00	5,691,270.00
2039	5,545,000.00	142,783.75	5,687,783.75
<b>TOTAL</b>	<b>50,810,000.00</b>	<b>55,343,853.31</b>	<b>106,153,853.31</b>

## GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2011-A, DTD., August 1, 2011

Fund # 46

FISCAL YEAR	Principal	Interest	Total
2013	295,000.00	204,396.25	499,396.25
2014	360,000.00	201,252.50	561,252.50
2015	365,000.00	193,887.50	558,887.50
2016	375,000.00	182,787.50	557,787.50
2017	390,000.00	171,312.50	561,312.50
2018	400,000.00	159,212.50	559,212.50
2019	415,000.00	145,700.00	560,700.00
2020	425,000.00	132,593.75	557,593.75
2021	440,000.00	120,150.00	560,150.00
2022	450,000.00	106,350.00	556,350.00
2023	470,000.00	89,750.00	559,750.00
2024	485,000.00	70,650.00	555,650.00
2025	505,000.00	51,481.25	556,481.25
2026	525,000.00	31,906.25	556,906.25
2027	545,000.00	10,900.00	555,900.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>6,445,000.00</b>	<b>1,872,330.00</b>	<b>8,317,330.00</b>

# GENERAL OBLIGATION SCHOOL WARRANTS

*SERIES 2011-B, DTD., December 1, 2011*

*Fund # 46*

FISCAL YEAR	Principal	Interest	Total
2013	405,000.00	639,327.50	1,044,327.50
2014	710,000.00	622,602.50	1,332,602.50
2015	725,000.00	604,702.50	1,329,702.50
2016	750,000.00	582,452.50	1,332,452.50
2017	770,000.00	559,752.50	1,329,752.50
2018	785,000.00	543,221.25	1,328,221.25
2019	805,000.00	524,327.50	1,329,327.50
2020	825,000.00	502,921.25	1,327,921.25
2021	850,000.00	478,827.50	1,328,827.50
2022	880,000.00	452,327.50	1,332,327.50
2023	915,000.00	415,702.50	1,330,702.50
2024	955,000.00	376,353.75	1,331,353.75
2025	985,000.00	342,642.50	1,327,642.50
2026	1,025,000.00	306,442.50	1,331,442.50
2027	1,065,000.00	267,245.00	1,332,245.00
2028	1,105,000.00	224,910.00	1,329,910.00
2029	1,150,000.00	179,810.00	1,329,810.00
2030	1,200,000.00	132,060.00	1,332,060.00
2031	1,250,000.00	81,060.00	1,331,060.00
2032	1,305,000.00	27,405.00	1,332,405.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
<b>TOTAL</b>	<b>18,460,000.00</b>	<b>7,864,093.75</b>	<b>26,324,093.75</b>

**CITY OF MADISON, ALABAMA  
GENERAL OBLIGATION SCHOOL WARRANTS**

*BOND ISSUES: 2008 - 2009 - 2011A - 2011B*

**DEBT SERVICE REQUIREMENTS**

**Fund # 46**

<b>YEAR</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	895,000.00	3,991,193.77	4,886,193.77
2014	1,270,000.00	3,963,862.52	5,233,862.52
2015	1,440,000.00	3,928,172.52	5,368,172.52
2016	1,480,000.00	3,881,852.52	5,361,852.52
2017	1,525,000.00	3,834,477.52	5,359,477.52
2018	1,570,000.00	3,791,478.77	5,361,478.77
2019	1,610,000.00	3,743,885.02	5,353,885.02
2020	2,235,000.00	3,682,047.52	5,917,047.52
2021	2,510,000.00	3,600,240.02	6,110,240.02
2022	2,590,000.00	3,505,970.02	6,095,970.02
2023	2,710,000.00	3,393,754.39	6,103,754.39
2024	3,720,000.00	3,250,515.01	6,970,515.01
2025	4,850,000.00	3,063,685.01	7,913,685.01
2026	3,550,000.00	2,875,610.01	6,425,610.01
2027	4,150,000.00	2,696,231.26	6,846,231.26
2028	3,645,000.00	2,509,646.26	6,154,646.26
2029	3,340,000.00	2,343,121.26	5,683,121.26
2030	3,505,000.00	2,181,555.63	5,686,555.63
2031	3,680,000.00	2,007,702.50	5,687,702.50
2032	3,865,000.00	1,823,060.00	5,688,060.00
2033	4,070,000.00	1,621,617.50	5,691,617.50
2034	4,285,000.00	1,402,298.75	5,687,298.75
2035	4,515,000.00	1,174,120.63	5,689,120.63
2036	4,755,000.00	936,576.88	5,691,576.88
2037	5,005,000.00	685,851.25	5,690,851.25
2038	5,270,000.00	421,270.00	5,691,270.00
2039	5,545,000.00	142,783.75	5,687,783.75
<b>TOTAL</b>	<b>87,585,000.00</b>	<b>70,452,580.29</b>	<b>158,037,580.29</b>

## DEBT SERVICE REQUIREMENTS

### GENERAL OBLIGATION WARRANTS

CITY				SCHOOL				TOTAL		P & I
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	TOTAL
2013	1,615,000.00	2,772,218.51	4,387,218.51	2013	895,000.00	3,991,193.77	4,886,193.77	2,510,000.00	6,763,412.28	9,273,412.28
2014	1,680,000.00	2,705,062.26	4,385,062.26	2014	1,270,000.00	3,963,862.52	5,233,862.52	2,950,000.00	6,668,924.78	9,618,924.78
2015	1,750,000.00	2,629,874.76	4,379,874.76	2015	1,440,000.00	3,928,172.52	5,368,172.52	3,190,000.00	6,558,047.28	9,748,047.28
2016	2,160,000.00	2,545,640.39	4,705,640.39	2016	1,480,000.00	3,881,852.52	5,361,852.52	3,640,000.00	6,427,492.91	10,067,492.91
2017	2,260,000.00	2,445,337.27	4,705,337.27	2017	1,525,000.00	3,834,477.52	5,359,477.52	3,785,000.00	6,279,814.79	10,064,814.79
2018	2,365,000.00	2,337,911.02	4,702,911.02	2018	1,570,000.00	3,791,478.77	5,361,478.77	3,935,000.00	6,129,389.79	10,064,389.79
2019	2,480,000.00	2,223,816.02	4,703,816.02	2019	1,610,000.00	3,743,885.02	5,353,885.02	4,090,000.00	5,967,701.04	10,057,701.04
2020	2,610,000.00	2,101,816.02	4,711,816.02	2020	2,235,000.00	3,682,047.52	5,917,047.52	4,845,000.00	5,783,863.54	10,628,863.54
2021	2,745,000.00	1,970,308.02	4,715,308.02	2021	2,510,000.00	3,600,240.02	6,110,240.02	5,255,000.00	5,570,548.04	10,825,548.04
2022	2,885,000.00	1,831,021.89	4,716,021.89	2022	2,590,000.00	3,505,970.02	6,095,970.02	5,475,000.00	5,336,991.91	10,811,991.91
2023	1,985,000.00	1,708,893.76	3,693,893.76	2023	2,710,000.00	3,393,754.39	6,103,754.39	4,695,000.00	5,102,648.15	9,797,648.15
2024	1,850,000.00	1,570,118.76	3,420,118.76	2024	3,720,000.00	3,250,515.01	6,970,515.01	5,570,000.00	4,820,633.77	10,390,633.77
2025	1,935,000.00	1,484,956.26	3,419,956.26	2025	4,850,000.00	3,063,685.01	7,913,685.01	6,785,000.00	4,548,641.27	11,333,641.27
2026	2,020,000.00	1,395,968.76	3,415,968.76	2026	3,550,000.00	2,875,610.01	6,425,610.01	5,570,000.00	4,271,578.77	9,841,578.77
2027	2,115,000.00	1,302,931.26	3,417,931.26	2027	4,150,000.00	2,696,231.26	6,846,231.26	6,265,000.00	3,999,162.52	10,264,162.52
2028	2,215,000.00	1,205,506.26	3,420,506.26	2028	3,645,000.00	2,509,646.26	6,154,646.26	5,860,000.00	3,715,152.52	9,575,152.52
2029	2,315,000.00	1,103,581.26	3,418,581.26	2029	3,340,000.00	2,343,121.26	5,683,121.26	5,655,000.00	3,446,702.52	9,101,702.52
2030	2,420,000.00	997,043.76	3,417,043.76	2030	3,505,000.00	2,181,555.63	5,686,555.63	5,925,000.00	3,178,599.39	9,103,599.39
2031	2,535,000.00	885,556.26	3,420,556.26	2031	3,680,000.00	2,007,702.50	5,687,702.50	6,215,000.00	2,893,258.76	9,108,258.76
2032	2,650,000.00	770,550.01	3,420,550.01	2032	3,865,000.00	1,823,060.00	5,688,060.00	6,515,000.00	2,593,610.01	9,108,610.01
2033	2,765,000.00	652,096.88	3,417,096.88	2033	4,070,000.00	1,621,617.50	5,691,617.50	6,835,000.00	2,273,714.38	9,108,714.38
2034	2,895,000.00	522,856.25	3,417,856.25	2034	4,285,000.00	1,402,298.75	5,687,298.75	7,180,000.00	1,925,155.00	9,105,155.00
2035	3,035,000.00	382,018.75	3,417,018.75	2035	4,515,000.00	1,174,120.63	5,689,120.63	7,550,000.00	1,556,139.38	9,106,139.38
2036	3,185,000.00	234,293.75	3,419,293.75	2036	4,755,000.00	936,576.88	5,691,576.88	7,940,000.00	1,170,870.63	9,110,870.63
2037	3,340,000.00	79,325.00	3,419,325.00	2037	5,005,000.00	685,851.25	5,690,851.25	8,345,000.00	765,176.25	9,110,176.25
2038	0.00	0.00	0.00	2038	5,270,000.00	421,270.00	5,691,270.00	5,270,000.00	421,270.00	5,691,270.00
2039	0.00	0.00	0.00	2039	5,545,000.00	142,783.75	5,687,783.75	5,545,000.00	142,783.75	5,687,783.75
TOTAL	59,810,000.00	37,858,703.14	97,668,703.14	TOTAL	87,585,000.00	70,452,580.29	158,037,580.29	147,395,000.00	108,311,283.43	255,706,283.43



City of Madison  
Alabama

# SECTION IV

## APPENDICES





# APPENDIX A

## FINANCIAL TERMINOLOGY

## GLOSSARY OF TERMS

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**Accountability** - State of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purpose for which they are used.

**Accrual Basis** - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**Activity** – Department efforts, which contribute to the achievement of a specific set of program objectives: the smallest unit of the program budget

**Ad Valorem Tax (property tax)** - A tax levied on taxable property (land, improvements and personal property).

**Allocation** - A part of a lump-sum appropriation, which designated for expenditure by specific organization units and/or for special purposes, activities or objects.

**Allot** – Allot is to divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

**Annualized** - Annualized is the process taking changes that occurred mid -year and calculating their cost for a full year, for preparing an annual budget.

**Appropriation** - An appropriation is the maximum level of spending of each fund and for each department as authorized by the City Council.

**Assessed Valuation** - Assessed valuation is a value that established for real or personal property for use as a basis for levying property taxes.

**Assessment Ratio** – The assessment ratio at which the tax rate applied to the tax base.

**Assets** - Resources owned or held by the City, which have monetary value.

**Attrition** – A method of achieving, a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

## GLOSSARY OF TERMS

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**Authorized Positions** - Authorized positions are those positions authorized in the adopted budget, to fill during the year.

**Available (Undesignated) Fund Balance** – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**Bond** - A written promise to pay a specified sum of money, call the face value or principal amount, at a specified date in the future, called the maturity day, together with periodic interest at a specified rate. The most common types of bonds are generally obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**General Obligation (G.O.) Bond** – This type of bond is backed by the full faith, credit and taxing power of the government.

**Revenue Bond** – This type of bond backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Refinancing** – Bond refinancing is payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A budget is a plan of financial activity for a specified period of time (fiscal year or biennium) including all planned revenues and expenses for the budget period.

**Budgetary Basis** - The basis of accounting used to estimate financing sources and uses in the budget.

**Budget Calendar** – The budget calendar is a schedule of key dates or milestones, which the City departments follow in the preparation, adoption and administration of the budget.

**Budgetary Comparisons** - Statements or schedules presenting comparisons between approved budgetary amounts and actual results of operations on the budgetary basis.

**Budgetary Control** – Budgetary control is the management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

## GLOSSARY OF TERMS

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**Budget Document** - Instrument used by the budget -making authority to present a comprehensive financial plan of operations to the City Council.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the Mayor to the City Council.

**Capital Assets** – Assets of significant value and have a useful life of several years. Another name for capital assets is fixed assets.

**Capital Budget** - A capital budget is a one -year plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bonds issues. The “capital improvement program” is a similar multi - year plan, which includes the year covered by the “capital budget”.

**Capital Improvements** – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)** – A plan for capital outlay to incur each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

**Capital Outlay** - A capital outlay is a type of expenditures within the budget, which results in the acquisition of an asset, which has a value of at least \$1,000 and a useful life of one year or more.

**Capital Project** – A capital project is a major construction, acquisition, or renovation activity that adds value to a government’s physical assets or significantly increases their useful life. Capital improvement is another name for capital project.

**Capital Projects Fund** - A fund created to account for financial resources used for the acquisition or construction of major capital facilities.

**Capital Reserve** – An account used to segregate a portion of the government’s equity used for future expenditures of capital program. The amount of capital reserve is roughly equal to the government’s annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis** – Cash basis of accounting is a basis of accounting in which transactions are recognized only when cash is increased or decreased.

## GLOSSARY OF TERMS

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**City Council** - Seven Council members collectively are acting as the legislative and the policy making body of the City.

**Commodities** – Commodities are expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars** – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment** – A cost of living adjustment is an increase in salaries to offset the adverse effect of inflation on compensation.

**Current Taxes** - Taxes levied and due within one year.

**Debt Limit** - The maximum amount of outstanding gross or net debt legally permitted.

**Debt Service** - The City's obligation to pay the principle, and interest of all bonds and other debt instruments in accordance to a pre -determined payment schedule.

**Debt Service Fund** - A fund established to account for the accumulation of resources for the payment of principle and interest on long -term debt. Another name for a debt service fund is an Interest and Sinking Fund.

**Dedicated Tax** – A tax levied to support a specific government program or purpose.

**Deficit** – A deficit is an excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

## GLOSSARY OF TERMS

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**Department** - The basis organizational unit of government which is functionally unique in it's delivery of services.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees** – Development related fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement** – Disbursement is expenditure/expense of monies from an account.

**Distinguished Budget Presentation Awards Program** – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Employee (or Fringe) Benefits** – Employees benefits are contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrances** - Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation reserved because, that goods or services not received. When paid, the encumbrance liquidated.

**Entitlements** – Entitlement are payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure** - Decreases in net financial resources under current financial resources measurement focus not properly classified as other financing uses.

**Expenses** - This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying other activities.

**Fiscal Policy** – A fiscal policy is a government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

## GLOSSARY OF TERMS

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**Fiscal Year** - The 12 -month period covered by the budget. For the City of Madison, the fiscal year begins October 1 and ends September 30.

**Fixed Assets** - Assets of long-term character which intended to continue to used, such as buildings, machinery and equipment.

**Franchise Fee** - Franchise fee is a sum of money equal to a percentage of gross revenues from sales of utility services (Water and Wastewater Board and Athens Utilities).

**Full Faith and Credit** - The full faith and credit is a pledge of the government power to impose a tax to repay debt obligations.

**Full-time Equivalent Position (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** – A fund is an accounting entity with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues and expenditures.

**Fund Balance** - The fund balance is the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance deducted to result in an “unreserved fund balance.”

**GAAP** - Generally Accepted Accounting Principles. GAAP is the uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund** - The largest fund within the City. The General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, property taxes, licenses and permits and other types of revenues. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, public works, community development, municipal court and general administration.

## GLOSSARY OF TERMS

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**Goals** - A goal is a statement of broad direction purpose or intent, based on the needs of the community. A goal is general and timeless.

**Grants** – Grants are contributions from other governments to be used or expended for a specified purpose, activity or facility.

**Hourly** - An hourly employee is one who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or address temporary staffing needs. Hourly employees are paid on a per - hour basis, and receive limited benefits.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot directly assigned to one service.

**Infrastructure** - Long -lived capital assets of a government (e.g., roads, water and sewer systems, public buildings, drainage systems, dams and lighting systems) that are normally stationary in nature and normally preserved for significantly greater number of years than most capital assets.

**Interfund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenues** – Intergovernmental revenues are from other governments.

**Internal Service Charges** – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

**Lapsing Appropriation** – An appropriation made for a certain period-of-time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy** – Levy is to impose taxes for the support of government activities.

**Liabilities** - Debt or other legal obligations arising out of transactions in the past, which liquidated, renewed, or refunded at some future date.

**Line -Item Budget** - A budget that shows control and accountability for each line of expenditure.

**Long -Term Debt** - Debt with a maturity of more than one year after the date of earmarked for its retirement.



## GLOSSARY OF TERMS

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**Materials and Supplies** – Materials and operating supplies are expendable and necessary to conduct department operations.

**Mill** – A Mill is the property tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis** - Accounting adapted to the governmental fund -type where revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**Net Budget** – The net budget is the legally adopted budget less all inter-fund transfers and inter-department charges.

**Nominal Dollars** – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure** – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective** – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time.

**Obligations** – Obligations are amounts, which a government may be legally required to meet out its resources.

**Operating Budget** – An operating budget is a financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Mayor for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council. In the City of Madison, the General fund is considered the main operating budget.

**Operating Expenses** – Operating expenses are the costs for personnel, materials and equipment for a department to function.

**Operating Revenue** – Operating revenues are the funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

## GLOSSARY OF TERMS

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**Output Indicator** – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**Pay-as-You-go Basis** – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Per Capita Debt** - The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt borne per resident.

**Performance Budget** – A performance budget is a budget that bases expenditures primarily upon measurable performance of activities and work programs.

**Performance Indicators** – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** – Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** – Personal services are expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior -Year Encumbrances** – Prior year encumbrances are obligations from previous fiscal year in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program** - A program is a group of related activities performed by one or more organizational units for accomplishing a function for which the government is responsible.

**Program Budget** - A budget wherein expenditures are based primarily on programs of work.

## GLOSSARY OF TERMS

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**Program Performance Budget** – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)** – Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Propose** - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** – A resolution is a special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

**Revenues** - All amounts of money earned or received by the City from external sources.

**Service Lease** – A lease under which the lessor maintains and services the asset.

**Service Level** – Service level is services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-based Budgeting** – A sit-based budgeting is a decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenues sources that are legally restricted to expenditures for specified purposes.

## GLOSSARY OF TERMS

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**Supplemental Appropriation** – An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests** – Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Target Budget** – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. A target budget based on the adopted budget of the prior year which, excludes one-time expenditures, projected revenues, and reserve requirements.

**Tax Levy** – Tax levy is the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** – Taxes are charges levied by a government for the purpose of financing services performed for the common benefit.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** – An unreserved fund balance is the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** – User charges are the payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost** – A cost that increases/decreases with increases/decreases in the amount for service provided such as the payment of a salary.

**Working Cash** – Working cash is an excess of readily available assets over current liabilities or cash on hand equivalents, which may be used to satisfy cash flow needs.

## GLOSSARY OF TERMS

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**Workload Indicator** – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

**Work Years** – The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position.

## BASIS OF ACCOUNTING

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The City accounts for its finances in accordance with General Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

1. City accounts are organized and operated on the basis of funds, or account groups, each of which considered as separate accounting entity. Fund accounting segregates funds according to their intended purposes and used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City maintains a minimum number of funds consistent with legal and managerial requirements. Governmental funds are used to account for the City's government activities. The City's governmental funds are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
2. Governmental funds use the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within forty-five (45) days of the end of the fiscal period. Revenues from property taxes, sales and used taxes, alcoholic beverage taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered susceptible to accrual. All other taxes and receipts are considered measurable and available only when cash is received by the City. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences, and claims and judgments are recorded only when payment is due. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have incurred and all other grant requirements have been met.
3. The City applies encumbrance accounting to account for purchase orders, contracts and other commitments in order to reserve the applicable appropriation for those commitments.

The City's annual operating budget developed by funds on a basis consistent with Generally Accepted Accounting Principles (GAAP) except the capital projects budget, which is adopted on project-length budgets.

1. The budget is a financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives. The City of Madison's fiscal year begins October 1 and ends September 30. All annual appropriations lapse at the end of the fiscal year.

## BASIS OF ACCOUNTING

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2. In accordance with Section 11-43-57, Code of Alabama, 1975, which states that in all cities under the mayor-council form of government; the council shall appropriate the sums necessary for the expenditures of the several city departments and for the interest on its bonded and other indebtedness, and not exceeding in the aggregate within 10 percent of its estimated receipts, and such city council shall not appropriate in the aggregate an amount in excess of its annual legally-authorized revenue. The legal level of budgetary control is the departmental level.
3. Section 11-43-81, Code of Alabama, 1975, makes the mayor the Chief Executive Officer in charge of municipal administration in a mayor-council city. Therefore, the Mayor ensures that a budget is prepared for presentation to the council in ample time for consideration and adoption before October 1. Prior to the established date of submission of the proposed budget to the City Council, the Mayor, finance department and department heads hold conferences to ensure that the appropriations of the proposed budget are within total estimated income as required by state law.

## FUND RELATIONSHIPS

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Why so many funds? Where is the money being spent?

Picture a city as a large corporation with many subsidiaries----that is how to follow the funds. See below for a more detailed explanation.

FUND / PURPOSE	RELATIONSHIPS TO OTHER FUNDS
<b>GENERAL FUND</b> To account for most operating revenues and expenditures of the City, not specifically required to be reported separately.	Provide funding for general City operations or traditional City services. Supports all other funds.
<b>SPECIAL REVENUE FUNDS</b> To account for specific revenues that are legally restricted expenditures for specific purposes.	Provides funding for the Special Revenue Funds and the Madison Board of Education.
<b>DEBT SERVICE FUNDS</b> To account for the accumulation of resources for, and the payment of, the City's general obligations and the School's general obligations – both of which include principal and interest.	Provides funding for debt service funds. Provides funding for general obligations after all restricted requirements have been met.
<b>CAPITAL PROJECTS FUND</b> To account for financial resources to be used for the acquisition or construction of major facilities or assets.	Receives funding from the proceeds of the sale of debt instruments for capital improvements and Special Revenue Funds.





City of Madison  
Alabama

# APPENDIX B

## ORDINANCE

**ORDINANCE NO. 2013-142**

**AN ORDINANCE TO ADOPT THE AMENDED ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013, AND DECLARING THE SAME SHALL CONSTITUTE THE AMENDED ANNUAL OPERATING BUDGET OF THE CITY OF MADISON, ALABAMA, FOR SUCH FISCAL YEAR.**

**WHEREAS**, the City Council of the City of Madison adopted its Fiscal Year 2013 Annual Budget on November 26, 2012, by Ordinance No. 2012-431; and

**WHEREAS**, the City Council Finance Committee and the Finance Department have made a thorough mid-year review of said budget and have prepared revisions to the annual budget to reflect changes in the beginning resources, revenues, other financing sources, expenditures and other financing uses essential for the City of Madison since the date the budget was adopted.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Madison, Alabama, sitting in a regular session as follows;

That Section 1 and 2 of Ordinance # 2012-431 adopting the Annual Operating Budget of the City of Madison for Fiscal Year 2013 is hereby repealed and in substitution therefore, the following sections 1 and 2 adopted:

1. That the Fiscal Year 2013 Budget Document provides for the appropriation of Beginning Resources, Estimated Revenues and Other Financing Sources as follows:

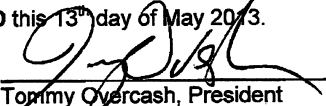
A. General Fund	\$29,860,699
B. Special Revenue Funds	\$10,048,285
C. Debt Service Fund	\$ 9,246,246

2. That the Fiscal Year 2013 Budget Document provides for the appropriation of Expenditures and Other Financing Uses as follows:

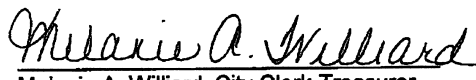
A. General Fund	\$29,458,602
B. Special Revenue Funds	\$ 9,572,583
C. Debt Service Funds	\$ 9,273,415

All other provisions of Ordinance No. 2012-431 shall remain in full force and effect.

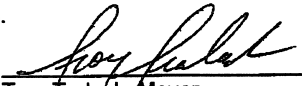
**READ, APPROVED AND ADOPTED** this 13<sup>th</sup> day of May 2013.

  
Tommy Overcash, President  
Madison City Council  
City of Madison, Alabama

**ATTEST:**

  
Melanie A. Williard, City Clerk-Treasurer  
City of Madison, Alabama

**ADOPTED** this 13<sup>th</sup> day of May 2013.

  
Troy Trulock, Mayor  
City of Madison, Alabama



## CITY OF MADISON

100 Hughes Road  
Madison, Alabama 35758

[www.madisonal.gov](http://www.madisonal.gov)